

Annual Reports

of the
Town of

GOSHEN

NEW HAMPSHIRE



for the year ending

December 31, 1986

University of New Hampshire
Library

Digitized by the Internet Archive
in 2011 with funding from
Boston Library Consortium Member Libraries

ANNUAL REPORTS

of the

Selectment & Other Town Officers
of the Town of

GOSHEN

New Hampshire

For the Year Ending
December 31 1986

TABLE OF CONTENTS

Cemetery Commissioners' Report	29
Comparative Statement of Appropriations	14
Conservation Commission Report	31
Fire Department Report	27
Home Health Agency Report	33
Independent Auditors' Reports	71
Library Report	28
Planning Board Report	30
Revenue Sharing Distribution	19
Revenue Administration	13
Road Agent's Report	37
Schedule of Long Term Indebtedness	16
Schedule of Town Property	20
Statement of Appropriations	11
Statement of Bonded Debt	20
Statement of Payments	21
Sullivan County Regional Disposal District	34
Summary Inventory of Valuation	12
Summary of Tax Sales Accounts	17
Tax Collector's Report	18
Taxable Property	41
Town Budget	9
Town Clerk's Report	16
Town Officers	4
Town Warrant	6
Trust Funds	38
Upper Valley/Lake Sunapee Council	32
Vital Statistics	39
Zoning Board of Adjustment	30
 School Department:	
Budget	61
Executive Organization	59
Principal's Report	66
Pupil Personnel Services Report	68
School Personnel	69
Superintendent's Report	65
Warrant	60

TOWN OFFICERS FOR 1986

SELECTMEN

Douglas J. O'Clair, Chairman
Fredric M. Smith

Joan B. Leslie, Resigned
Michael P. Koscielniak

TAX COLLECTOR

Phyllis M. Baker

TOWN CLERK

Phyllis M. Baker

TREASURER

Tracey A. Bevilacqua

ROAD AGENT

Richard A. Leslie

CHIEF OF POLICE

David B. Burnham, Resigned
Leo M. Berquist

SEXTON OF CEMETERIES

Richard A. Leslie

TRUSTEE OF TRUST FUNDS

Edwin I. Baker, Chairman

Catherine M. Dennis

Beverly A. Hamilton

BUILDING INSPECTOR

Mary Ann Nash

FIRE CHIEF

Edwin I. Baker

FOREST FIRE WARDEN

Arthur W. Nelson

DEPUTY FOREST FIRE WARDENS

Daniel W. Hunter
Edwin I. Baker

Frank W. Lund
Harry A. Warburton

LIBRARY TRUSTEES

Viola I. Wright, Chairman
Phyllis M. Baker
Elizabeth T. Nelson

Barbara S. Killoran
Harold E. Barker
Evelyn T. Neuwirt

LIBRARIAN

Ronald G. Whitney

HEALTH OFFICER

John P. Hopkins

OVERSEER OF PUBLIC WELFARE

John P. Hopkins

CIVIL DEFENSE DIRECTOR

Paul W. Pockett

CEMETERY COMMISSION

Arthur W. Nelson

Doris C. Newman

Elizabeth T. Nelson

TOWN MODERATOR

Arthur G. Jillette

SUPERVISORS OF THE CHECKLIST

Gerald H. Dickerman

Natalie S. Gardner

Christine P. Smith

BUDGET COMMITTEE

John P. Hopkins, Chairman

Madgelene J. Sweet

Catherine M. Dennis

Edwin I. Baker

Ernest G. Dennis, Jr.

Gerald H. Dickerman

Rita E. Purmort

Evelyn T. Neuwirt

Louise M. Hamilton

CONSERVATION COMMISSION

Catherine M. Seavey, Chairman

Rita E. Purmort

Gerald H. Dickerman

Doris E. Wood, Resigned

Beatrice M. Jillette, Secretary

Arthur W. Nelson

Thomas B. Powers

Ernest G. Dennis, Sr.

PLANNING BOARD

Arthur G. Jillette, Chairman

Russell S. Gardner

Douglas J. O'Clair, Selectman

Daniel W. Hunter

James T. Moul

ALTERNATE TO PLANNING BOARD

Fredric M. Smith

ZONING BOARD OF ADJUSTMENT

Arthur G. Jillette, Chairman

Rita E. Purmort

Viola I. Wright

Barbara S. Killoran

ALTERNATES TO ZONING BOARD OF ADJUSTMENT

Robert E. Seavey

Ernest G. Dennis, Sr.

Evelyn T. Neuwirt

NH/VT SOLID WASTE

Michael P. Koscielniak, Rep.

Paul W. Pockett

UPPER VALLEY-LAKE SUNAPEE COUNCIL

Michael P. Koscielniak, Rep.

TOWN WARRANT
TOWN OF GOSHEN
The State of New Hampshire

THE POLLS WILL BE OPEN FROM 1 P.M. to 7 P.M.
The business portion of the Town Meeting will begin at 7:30 p.m.

To the Inhabitants of the Town of Goshen in the County of Sullivan in said State, qualified to vote in Town affairs:

You are hereby notified to meet at Goshen Town Hall in said Goshen on Tuesday, the tenth day of March, next at one of the clock in the afternoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.
2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.
3. To see if the Town will vote to authorize the Board of Selectmen to borrow \$34,000.00 for a term of one year for the Bulky Waste Project and Dump Closure.
4. To see if the Town will vote to raise and appropriate the sum of \$2,000.00 for interest for the Bulky Waste Project and Dump Closure note.
5. To see if the Town will vote to change the title of the Highway Capital Reserve Fund to the Highway Department Backhoe Capital Reserve Fund pursuant to RSA 35:111.
6. To see if the Town will vote to raise and appropriate \$8,400.00 for the purpose of renting a highway backhoe and to further authorize the Selectmen to withdraw \$5,000.00, for this purpose, from the Highway Department Backhoe Capital Reserve Fund, with the balance to be raised by taxation.
7. To see if the Town will vote to raise and appropriate the following sums of money:

Town Hall Restoration Capital Reserve Fund	\$ 3,000.00
Town Bridge Repair Capital Reserve Fund	13,500.00
Town Dump Closure Capital Reserve Fund	<u>5,000.00</u>
TOTAL	\$ 21,500.00
8. To see if the Town will vote to increase the Town Clerk's salary from \$1,200.00 to \$6,000.00, and for the fees previously retained by the Town Clerk to revert to the General Fund.
9. To see if the Town will vote to increase the Tax Collector's salary from \$2,200.00 to \$6,000.00, and for the fees previously retained by the Tax Collector to revert to the General Fund.

10. To see if the Town will vote to raise and appropriate the following sums of money:

Town Officers' Salaries	\$ 16,225.00
Town Officers' Expense	8,500.00
Election & Registration Expenses	300.00
Cemeteries	700.00

General Government Buildings	12,000.00
TOTAL	\$ 37,725.00

11. To see if the Town will vote to raise and appropriate the following sums of money:

Planning and Zoning	\$ 2,000.00
Legal Expenses	3,000.00
Advertising & Regional Associations	516.00
Town Audit	<u>3,500.00</u>
TOTAL	\$ 9,016.00

12. To see if the Town will vote to raise and appropriate the sum of \$5,500.00 for the Police Department.

13. To see if the Town will vote to raise and appropriate the sum of \$6,250.00 for use by the Fire Department and further authorize the Selectmen to withdraw \$5,440.88 and accumulated interest, for this purpose from the Federal Revenue Sharing Fund, with the balance to be raised by taxation.

14. To see if the Town will vote to raise and appropriate the sum of \$100.00 for Civil Defense.

15. To see if the Town will vote to raise and appropriate the sum of \$400.00 for Building Inspection.

16. To see if the Town will vote to authorize the Board of Selectmen to hire a full-time road agent's helper at a wage of \$6.00 per hour and to pay \$1,800.00 towards health insurance for this person.

17. To see if the Town will vote to raise and appropriate the following sums of money for Highways, Streets and Bridges:

Summer Maintenance	\$ 18,920.00
Winter Maintenance	22,420.00
General Expenses of Highway Department	10,000.00
State Highway Block Grant	14,692.64
Street Lighting	<u>120.00</u>
TOTAL	\$ 66,152.64

18. To see if the Town will vote to raise and appropriate the sum of \$22,000.00 for Solid Waste Disposal.

19. To see if the Town will vote to raise and appropriate the sum of \$500.00 for a Septage Feasibility Study.

20. To see if the Town will vote to raise and appropriate the following sums of money for the Health Department:

Newport Ambulance Service	\$ 2,365.00
Newport Area Home Health Agency	1,586.00
Rand Pond Survey	<u>500.00</u>
TOTAL	\$ 4,451.00

21. To see if the Town will vote to raise and appropriate the following sums of money:

Vital Statistics	\$ 30.00
General Assistance	3,000.00
Library	3,800.00
Patriotic Purposes	100.00

Conservation Commission	<u>350.00</u>
TOTAL	\$ 7,280.00

22. To see if the Town will vote to raise and appropriate the following sums for Debt Service:

Fire Truck Note	\$ 3,800.00
Interest on Fire Truck Note	<u>190.00</u>
TOTAL	\$ 3,990.00

23. To see if the Town will vote to raise and appropriate the sum of \$2,500.00 for the Interest on Tax Anticipation Note.

24. To see if the Town will vote to raise and appropriate the following sums of money:

Employees' Retirement & Social Security	\$ 5,000.00
Insurance	27,800.00
Unemployment Compensation	<u>600.00</u>
TOTAL	\$ 33,400.00

25. To see if the Town will vote to accept any unanticipated fund from any source pursuant to RSA 31:95B that allows towns after holding a public hearing to spend that money which does not involve any town appropriations.

26. To see if the Town will authorize the Selectmen to borrow money, in the form of Tax Anticipation Notes, in the anticipation of taxes.

27. To see if the Town will vote to raise and appropriate \$685.00 for a tax map update and to authorize the withdrawal of the required amount, for this purpose, from the Tax Map Capital Reserve Fund.

28. To see if the Town will vote to instruct the Town's Representatives to the Court to take all necessary measures to insure that no low-level radioactive waste from the Seabrook Nuclear Plant shall be stored or disposed of within this Town of Goshen unless and until the proposed site of the proposed storage or disposal has been approved by the voters of the Town at the Annual Town Meeting by written ballot.

29. To see if the Town will vote to authorize the Board of Selectmen to appoint a Town Dump Recycling Committee.

30. To take up any business that may legally come before this meeting.

Given under our hands and seal, this sixteenth day of February, in the year of our Lord nineteen hundred and eighty-seven.

Douglas J. O'Clair, Chairman
Fredric M. Smith
Michael P. Koscielniak
 Selectmen of Goshen, N.H.

A true copy of Warrant — Attest:

Douglas J. O'Clair
Fredric M. Smith
Michael P. Koscielniak
 Selectmen of Goshen, N.H.

BUDGET OF THE TOWN OF GOSHEN, N.H.
Appropriations and Estimates of Revenue for the Ensuing Year
January 1, 1987 to December 31, 1987

Purposes of Appropriation (RSA 31:4)	Actual Approp. 1986 (1986-87)	Actual Expenditures 1986 (1986-87)	Selectmen's Budget 1987 (1987-88)	Budget Committee Recommended 1987 (1987-88)
General Government:				
Town Officers' Salary	\$ 9,700.00	\$ 9,261.10	\$ 16,225.00	\$ 16,225.00
Town Officers' Expenses	7,900.00	8,755.27	8,500.00	8,500.00
Election & Registration Expenses	600.00	581.35	300.00	300.00
Cemeteries	2,500.00	2,500.00	700.00	700.00
General Government Buildings	12,000.00	7,814.98	12,000.00	12,000.00
Reappraisal of Property	648.00	—0—	—0—	—0—
Planning and Zoning	1,500.00	378.90	2,000.00	2,000.00
Legal Expenses	3,000.00	1,774.67	3,000.00	3,000.00
Advertising & Regional Assn.	519.00	519.00	516.00	516.00
Town Audit	3,500.00	3,500.00	2,500.00	2,500.00
Public Safety:				
Police Department	3,500.00	3,327.09	5,500.00	5,500.00
Fire Department	5,600.00	5,600.00	6,250.00	6,250.00
Civil Defense	100.00	—0—	100.00	100.00
Building Inspection	700.00	626.00	400.00	400.00
Highways, Streets & Bridges:				
General Highway Dept. Expenses	13,000.00	13,576.52	10,000.00	10,000.00
Street Lighting	120.00	103.60	120.00	120.00
Winter Maintenance	17,500.00	18,143.07	22,420.00	22,420.00
Summer Maintenance	17,000.00	16,092.80	18,920.00	18,920.00
Highway Block Grant	12,862.31	12,780.17	14,692.64	14,692.64
Sanitation:				
Solid Waste Disposal	3,850.00	3,589.13	22,000.00	22,000.00
Septage Feasibility Study	500.00	—0—	500.00	500.00
NH/VT Solid Waste District	862.00	862.00	—0—	—0—
Health:				
Hospitals & Ambulances	2882.61	2,882.61	2,354.00	2,354.00
Vital Statistics	20.00	25.00	30.00	30.00
Area Home Health Agency	1,586.00	1,586.00	1,586.00	1,586.00
Rand Pond Survey	1,000.00	76.54	500.00	500.00
Welfare:				
General Assistance	3,000.00	318.46	3,000.00	3,000.00
Culture and Recreation:				
Library	3,800.00	3,800.00	3,800.00	3,800.00
Patriotic Purposes	100.00	100.00	100.00	100.00
Conservation Commission	741.60	741.60	350.00	350.00

Debt Service:

Principal of Long-Term

Bonds & Notes	3,800.00	3,800.00	3,800.00	3,800.00
Int. Exp. - Long-Term				
Bonds & Notes	380.00	380.00	190.00	190.00
Interest Exp. - Tax				
Anticipation Notes	6,000.00	4,736.60	2,500.00	2,500.00
Int. Exp. - Short-Term				
Bonds & Notes	—0—	—0—	2,000.00	2,000.00

Capital Outlay:

New Loader Backhoe, Lease	8,400.00	8,005.81	8,400.00	8,400.00
Tax Maps	—0—	3,316.00	685.00	685.00

Operating Transfers Out:

Town Hall Capital Reserve Fund	3,000.00	3,000.00	3,000.00	3,000.00
Town Bridge Capital Reserve Fund	13,500.00	13,500.00	13,500.00	13,500.00
Closure of Dump Capital				
Reserve Fund	5,000.00	5,000.00	5,000.00	5,000.00

Miscellaneous:

FICA, Retirement &

Pension Contributions	3,500.00	4,210.68	5,000.00	5,000.00
Insurance	20,000.00	21,772.88	27,800.00	27,800.00
Unemployment Compensation	500.00	219.59	600.00	600.00
Total Appropriations	\$ 194,671.52	\$ 187,257.42	\$ 230,838.64	\$ 230,838.64

Less: Amount of Estimated Revenues, Exclusive of Taxes \$ 101,291.08

Amount of Taxes To Be Raised (Exclusive of School and County Taxes) \$ 129,547.56

Sources of Revenue	Estimated Revenues 1986 (1986-87)	Actual Revenues 1986 (1986-87)	Selectmen's Budget 1987 (1987-88)	Estimated Revenues 1987 (1987-88)
--------------------	--	---	--	--

Taxes:

Resident Taxes	\$ 3,500.00	\$ 3,840.00	\$ 3,800.00	\$ 3,800.00
Yield Taxes	5,000.00	1,319.17	5,000.00	5,000.00
Interest & Penalties on Taxes	3,000.00	9,802.91	5,000.00	5,000.00
Inventory Penalties	200.00	—0—	200.00	200.00
Land Use Change Tax	500.00	500.00	—0—	—0—

Intergovernmental Revenues - State:

Shared Revenue - Block Grant	19,728.00	19,949.11	19,500.00	19,500.00
Highway Block Grant	12,862.31	12,862.31	14,692.64	14,692.64
Reimb. a/c State-Federal				
Forest Land	600.00	628.35	822.56	822.56
Gas Tax Refund	500.00	—0—	200.00	200.00

Licenses and Permits:

Motor Vehicle Permit Fees	25,000.00	31,252.00	31,000.00	31,000.00
Dog Licenses	600.00	388.80	400.00	400.00

Business Licenses, Permits and				
Filing Fees	300.00	492.00	700.00	700.00
Marriage License Fees	100.00	26.00	60.00	60.00
Charges for Services:				
Income from Departments	1,000.00	2,620.56	3,500.00	3,500.00
Rent of Town Property			140.00	140.00
Miscellaneous Revenues:				
Interest on Deposits	5,000.00	5,641.85	5,000.00	5,000.00
Sale of Town Property	5,000.00	5,534.44	150.00	150.00
Other Financing Sources:				
Withdrawal from Capital Reserve	8,400.00	11,321.81	5,685.00	5,685.00
Revenue Sharing Fund - Federal	<u>—0—</u>	<u>—0—</u>	<u>5,440.88</u>	<u>5,440.88</u>
Total Revenues and Credits	\$ 91,290.31	\$ 106,179.31	\$ 101,291.08	\$ 101,291.08

**STATEMENT OF APPROPRIATION
TAXES ASSESSED FOR THE TAX YEAR 1986
OF THE TOWN OF GOSHEN, IN SULLIVAN COUNTY**

PURPOSES OF APPROPRIATIONS

General Government:

Town Officers' Salaries	\$ 9,700.00
Town Officers' Expenses	7,900.00
Election and Registration Expenses	600.00
Cemeteries	2,500.00
General Government Buildings	12,000.00
Reappraisal of Property	648.00
Planning and Zoning	1,500.00
Legal Expenses	3,000.00
Advertising and Regional Associations	519.00
Town Audit	3,500.00

Public Safety:

Police Department	\$ 3,500.00
Fire Department	5,600.00
Civil Defense	100.00
Building Inspection	700.00

Highways, Streets, Bridges:

Town Maintenance <i>Summer and Winter</i>	\$ 34,500.00
General Highway Department Expenses	13,000.00
Street Lighting	120.00
Highway Block Grant	12,862.31

Sanitation:

Solid Waste Disposal	\$ 3,850.00
Garbage Removal	3,200.00
Septage Feasibility Study	500.00
NH/VT Solid Waste District	862.00

Health:

Hospitals and Ambulances	\$ 2,882.61
Area Home Health	1,586.00
Rand Pond Septic Survey	1,000.00
Vital Statistics	20.00

Welfare:

General Assistance	\$ 3,000.00
--------------------	-------------

Culture and Recreation:

Library	\$ 3,800.00
Patriotic Purposes	100.00
Conservation Commission	741.60

Debt Service:

Prin. of Long-Term Bonds & Notes (Fire Truck, FRS)	\$ 3,800.00
Int. Expense Long-Term Bonds & Notes (Fire Truck, FRS)	380.00
Interest Expense Tax Anticipation Notes (RS)	6,000.00

Capital Outlay:

New Loader Backhoe	\$ 8,400.00
--------------------	-------------

Operating Transfers Out:

Town Hall Capital Reserve	\$ 3,000.00
Town Bridge Capital Reserve	13,500.00
Closure of Dump Capital Reserve	5,000.00

Miscellaneous:

FICA, Retirement & Pension Contributions	\$ 3,500.00
Insurance	20,000.00
Unemployment Compensation	500.00
Total Appropriations	\$ 194,671.52

Overlay	\$ 3,000.00
---------	-------------

SUMMARY INVENTORY OF VALUATION 1986

Description	1986
	Valuation
Land - Improved & Unimproved	\$ 1,831,225.00
Buildings	3,821,327.00
Public Utilities - Electric	103,155.00
Manufactured Housing Assessed as Real Property	96,994.00
Total Valuation Before Exemptions Allowed	\$ 5,852,701.00
Physically Handicapped - 3	\$ 25,000.00
Elderly Exemptions - 18	114,025.00
Total Exemptions Allowed	\$ 139,025.00
Net Valuation on Which Tax Rate is Computed	\$ 5,616,682.00

DEPARTMENT OF REVENUE ADMINISTRATION

November 14, 1986

Board of Selectmen
Town of Goshen

Your Summary Inventory of Property Valuation and Statement of Appropriations have been approved. You may proceed with the assessment of 1986 taxes on the basis of the following figures.

Net Assessed Valuation \$5,616,682.00

Taxes Committed to Collector:

Town Property Taxes Assessed \$ 458,658.00

Precinct Taxes Assessed —0—

Total Gross Property Taxes \$ 458,658.00

Less: Est. War Service Tax Credits 3,850.00

Net Property Tax Commitment* \$ 454,808.00

Tax Rate - Town \$ 81.66

*The amount of property tax commitment is subject to adjustment by reason of any increase or decrease in War Service Tax Credits which may result based on the above approved rate.

In the event any adjustment was made in the Appropriations Section, we have enclosed a copy of the changes. Revenues and Credits have been approved as shown on the enclosed copy of the third page of the Statement of Appropriation.

The net amounts approved for school, county and precincts are indicated below. These amounts are the total monies which should be transferred to each of these units of government.

Net School Appropriations \$ 315,596.00

County Tax Assessment 49,262.00

Net Precinct Appropriation (1) —0—

In arriving at the above approved rate the Overlay has been set in the amount of \$3,983.00.

Very truly yours,
Everett V. Taylor
Commissioner

DEPARTMENT OF REVENUE ADMINISTRATION

Town of Goshen, N.H.

Separate Tax Rates to be Printed on 1986 Tax Bills

Unit of Government	Rate
Municipal	\$ 18.30
County	8.54
School	<u>54.82</u>
Combined Rate (Non-Precincts & Single School Districts - Town - Cities)	\$ 81.66

Amount of Taxes to be Committed
(per official tax rate letter) \$ 454,808.00

RSA 76:11 provides for delivery of the list (warrant) to the collector within thirty days of receipt of approval of the tax rate unless for good cause the time is extended by the department. The collector shall within thirty days after receipt of the warrant

from the selectmen (assessors) send out the tax bills unless for good cause the time is extended by this department.

RSA 76:11-a Information Required. The tax bill which is sent to every person taxed, as provided in section II, shall also show the assessed valuation of all lands and buildings for which said person is being taxed. The 1985 rate breakdown reflects a proportionate share of the Reimbursement a/c Property Exempt by 1970 Special Session for each unit of government.

RSA 76:13 provides that interest at 12% per annum shall be charged upon all taxes except resident taxes not paid on or before Dec. 1, except that in the case where a tax bill was sent to a taxpayer on or after November 2 and before April 1st, interest shall not be charged until 30 days after the bills are mailed. The collector shall state on the bill the date from which interest will be charged.

The tax bill which you mail must contain the date from which interest will be charged and on this date is determined by the date you send the last bill on the list committed to you. RSA 76:13 also requires that you notify this department in writing of the date on which you send the last bill.

Everett V. Taylor
Commissioner
DEPARTMENT OF REVENUE
ADMINISTRATION

ELDERLY EXEMPTION COUNT

Number of Individuals Applying for an Elderly Exemption 1986	13 at 5,000 4 at 10,000 1 at 20,000
Number of Individuals Granted an Elderly Exemption 1986	13 at 5,000 4 at 10,000 1 at 20,000

**COMPARATIVE STATEMENT OF APPROPRIATIONS
AND EXPENDITURES 1986**

Title of Appropriation	Appropriations	Expenditures	Balance	Overdraft
General Government:				
Town Officers' Salaries	\$ 9,700.00	\$ 9,261.10	\$ 438.90	
Town Officers' Expenses	7,900.00	8,755.27		855.27
Election & Reg.	600.00	581.35	18.65	
Cemeteries	2,500.00	2,500.00		
Town Hall & Other Bldgs.	12,000.00	7,814.98	4,185.02	
Reappraisal of Property	648.00		648.00	
Planning & Zoning	1,500.00	378.90	1,121.10	
Legal Expenses	3,000.00	1,774.67	1,225.33	
Advertising and Regional Assn.	519.00	519.00		
Town Audit	3,500.00	3,500.00		
Protection of Persons & Property:				
Police Department	3,500.00	3,327.09	172.91	

Fire Department	5,600.00	5,600.00		
Civil Defense	100.00		100.00	
Insurance	20,000.00	21,772.88		1,772.88
Conservation Commission	741.60	741.60		
Building Inspection	700.00	626.00	74.00	
Health Department:				
Health Dept. & Hospital	1,586.00	1,586.00		
Ambulances	2,882.61	2,882.61		
Vital Statistics	20.00	25.00		5.00
Town Dump &				
Garbage Removal	3,850.00	3,589.13	260.87	
NH/VT Solid Waste	862.00	862.00		
Septage Feasibility Study	500.00		500.00	
Rand Pond Septic Survey	1,000.00	22.14	977.86	
Town Maintenance:				
Summer Maintenance	17,000.00	16,092.80	907.20	
Winter Maintenance	17,500.00	18,143.07		643.07
Street Lighting	120.00	103.60	16.40	
General Expense of				
Highway Dept.	13,000.00	13,576.52		576.52
Highway Block Grant	12,862.31	12,780.17	82.14	
Libraries:				
Library	3,800.00	3,800.00		
Public Welfare:				
Town Poor	3,000.00	318.46	2,681.54	
Patriotic Purposes:				
Mem. Day and Old				
Home Day	100.00	100.00		
Unclassified:				
Social Security	3,500.00	4,210.68		710.68
Unemployment Comp.	500.00	219.59	280.41	
Debt Service:				
Princ. - Long-Term Note	3,800.00	3,800.00		
Int. - Long-Term Note	380.00	380.00		
Int. on Temp. Loans	6,000.00	4,736.60	1,263.40	
Capital Outlays:				
Tax Maps		3,316.00		3,316.00
New Loader Backhoe	8,400.00	8,005.81	394.19	
Operating Transfers Out:				
Town Hall Capital Reserve	3,000.00	3,000.00		
Town Bridge Capital Reserve	13,500.00	13,500.00		
Closure of Town Dump				
Capital Reserve	5,000.00	5,000.00		
Total	\$ 194,671.52	\$ 187,203.02	\$ 15,347.92	\$ 7,879.42

SCHEDULE OF LONG TERM INDEBTEDNESS

As of December 31, 1986

Long-Term Notes Outstanding:

Fire Truck	3,800.00	
Total Long-Term Notes Outstanding		3,800.00
Total Long-Term Indebtedness - December 31, 1986	3,800.00	

RECONCILIATION OF OUTSTANDING LONG-TERM INDEBTEDNESS

Outstanding Long-Term Debt - January 1, 1986		7,600.00
Total		7,600.00
Long-Term Notes Paid	3,800.00	
Total		3,800.00
Outstanding Long-Term Debt - December 31, 1986		3,800.00

TOWN CLERK'S REPORT Year Ending December 31, 1986

RECEIPTS:

1986 Auto Permit Fees:

750 Registrations		\$ 31,252.00
-------------------	--	--------------

Dog Licenses:

1986 25 Males	\$ 129.00	
69 Neutered	226.30	
6 Females	30.00	
1 Group	12.00	
Penalties	31.00	

\$ 428.30

1985 1 Male	3.50	
Penalty	8.00	

\$ 11.50

\$ 439.80

Less Dog Fees Retained	51.00	
------------------------	-------	--

Total Dog License Fees		\$ 388.80
------------------------	--	-----------

Miscellaneous:

8 "History of Goshen"	\$ 148.00	
Dump Permits	75.00	
Filing Fees	7.00	
Copies	32.75	
NSF Fees	20.00	
Sub-Division Regulations	45.00	
Zoning Regulations	9.50	
Postage	6.51	
23 Building Permits	410.00	
Sale of Checklists	10.00	
Marriage Licenses	26.00	
Planning Board Fees	33.40	
Zoning Board Fees	50.00	

Total Miscellaneous Receipts		\$ 873.16
------------------------------	--	-----------

TOTAL RECEIPTS		\$ 32,513.96
----------------	--	--------------

REMITTANCES TO TREASURER DURING 1986:

Auto Permit Fees	\$ 31,252.00
Dog License Fees	388.80
Sale of "History of Goshen"	148.00
Dump Permits	75.00
Filing Fees	7.00
Copies	32.75
NSF Fees	20.00
Sub-Division Regulations	45.00
Zoning Regulations	9.50
Postage	6.51
Building Permits	410.00
Sale of Checklists	10.00
Marriage Licenses	26.00
Planning Board Fees	33.40
Zoning Board Fees	50.00
TOTAL REMITTANCES TO TREASURER DURING 1986	<u>\$ 32,513.96</u>

Respectfully submitted,
Phyllis M. Baker
 Town Clerk

SUMMARY OF TAX SALES ACCOUNTS
Fiscal Year Ended December 31, 1986

—Dr.—

	Tax Sales on Account of Levies Of:		
	1985	1984	Prev. Yrs.
Balance of Unredeemed Taxes-			
Beginning Fiscal Year	\$	\$ 21,037.06	\$ 8,136.09
Taxes Sold to Town During:			
Current Fiscal Year*	31,139.08		
Overpayment	341.15		
Interest Collected After Sale	582.57	2,514.51	3,374.28
Redemption Costs	178.75	115.20	116.35
Total Debits	<u>\$ 32,241.55</u>	<u>\$ 23,666.77</u>	<u>\$ 11,626.72</u>

—Cr.—

Remittances to Treasurer During Year:			
Redemptions	\$ 17,879.32	\$ 12,513.97	\$ 8,136.09
Interest & Costs After Sale	761.32	2,629.71	3,490.63
Overpayment During Year	341.15		
Unredeemed Taxes:			
End of Fiscal Year	13,259.76	8,523.09	
Total Credits	<u>\$ 32,241.55</u>	<u>\$ 23,666.77</u>	<u>\$ 11,626.72</u>

*Amount of Tax Sale(s) sold to town held during current fiscal year, including total amount of taxes, interest and costs to date of sale(s).

TAX COLLECTOR'S REPORT
Fiscal Year Ended December 31, 1986

—Dr.—

	1986	Levies Of: 1985	Prior
Uncollected Taxes -			
Beginning of Fiscal Year:			
Property Taxes	\$	\$ 192,282.87	\$
Resident Taxes		570.00	50.00
Yield Taxes			670.77
Taxes Committed to Collector:			
Property Taxes	455,199.77		
Resident Taxes	3,860.00		
Land Use Change Taxes	500.00		
Yield Taxes			1,022.64
Added Taxes:			
Property Taxes	1,645.16		
Resident Taxes	580.00	10.00	
Overpayments:			
a/c Property Taxes	178.17	702.14	
a/c Yield Taxes			65.35
Interest Collected on Delinquent:			
Property Taxes & NSF		3,178.08	
Yield Taxes			120.53
Penalties Collected on:			
Resident Taxes	6.00	47.00	
Total Debits	<u>\$ 461,969.10</u>	<u>\$ 196,790.09</u>	<u>\$ 1,929.29</u>

—Cr.—

Remittances to Treasurer During Fiscal Year:			
Property Taxes (incl. overpmts)	\$ 158,550.85	\$ 192,448.54	\$
Resident Taxes	3,370.00	470.00	
Yield Taxes (incl. overpmts)			1,384.52
Land Use Change Taxes	500.00		
Interest Collected During			
Year & NSF		3,178.08	120.53
Penalties on Resident Taxes	6.00	47.00	
Abatements Made During Year:			
Property Taxes	6,032.48	536.47	
Resident Taxes	410.00	70.00	50.00
Yield Taxes			6.00

Uncollected Taxes - End of Fiscal Year:**(As Per Collector's List)**

Property Taxes	292,439.77		
Resident Taxes	660.00	40.00	
Yield Taxes			368.24
Total Credits	<u>\$ 461,969.10</u>	<u>\$ 196,790.09</u>	<u>\$ 1,929.29</u>

Respectfully submitted,
Phyllis M. Baker
 Tax Collector

REVENUE SHARING DISTRIBUTION**Town of Goshen**

Property Tax Assessed	\$ 334,653.00
Revenue Sharing - Block Grant	<u>19,626.68</u>
Total Current Revenue	\$ 354,279.68
Divided by Equalized Valuation	\$ 18,425,074.00
Multiplied by Population	<u>607</u>
Equals Equalizing Factor	11.6714736
Local Equalizing Factor	
Divided by the State Equalizing Factor	21,098.760758300
Equals Local Normalized Factor	.00055318290
Preliminary Distribution	\$ 28,458.48
Base Distribution Figure	\$ 10,520.18 (A)

(This figure is the sum of the following:

- I. The Community's 1978 Business Profits Tax Distribution plus its share under the equalized formula of a 5% increase thru the year 1981,
- II. The Community's 1982 Interest & Dividends Tax Distribution,
- III. The Community's 1982 Savings Bank Tax Distribution,
- IV. 75% of its 1976 Meals and Rooms Distribution.)

Adjustment Amount	under/(over)	\$ (17,938.30)
Preliminary Distribution	\$ 28,458.48	
Distribution Adjustment	<u>-8,408.01</u>	
Fiscal Year 1987 Distribution	\$ 20,050.47	
Adjustment for Overpayment	<u>-101.36 (C)</u>	
Final Distribution (*)		<u>\$ 19,949.11 (B)</u>

* Statute provides that no city or town shall receive an amount less than (A) and funds for this amount shall be provided by a Pro Rata Reduction from those cities and towns entitled to receive more than the results of the above calculations.

- (B) To be distributed one-half on 7/15, and one-half on 12/15 for those communities on a June 30th fiscal year. The July 15, 1986 distribution is estimated pending receipt of final population and tax figures and is adjusted as necessary in the December 15 distribution. To be distributed one-half on 9/15, and one-half on 12/15 for those communities on a December 31st fiscal year.

In those communities where a portion of the distribution is paid to another unit of government (school district or precinct) the distribution will be as per the attached schedule.

(C) Adjustment for Overpayment in Fiscal Year 1986.

SCHEDULE OF TOWN PROPERTY As of December 31, 1986

Description	Value
Town Hall, Lands and Buildings	\$ 103,000.00
Furniture and Equipment	27,750.00
Libraries, Lands and Buildings	41,200.00
Furniture and Equipment	20,600.00
Police Department, Equipment	14,420.00
Fire Department, Lands and Buildings	61,800.00
Equipment	67,980.00
Highway Department, Lands and Buildings	36,050.00
Equipment	87,550.00
Materials and Supplies	10,300.00
All Other Property and Equipment:	
Town Dump Lot	2,060.00
Total	\$ 472,710.00

STATEMENT OF BONDED DEBT Showing Annual Maturities of Outstanding Bonds

Fire Truck Bond - 1977 - 5%

Original Amount \$ 38,000.00

<u>Maturity</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Paid</u>
1978	\$ 3,800.00	\$ 1,900.00	\$ 5,700.00
1979	3,800.00	1,710.00	5,510.00
1980	3,800.00	1,520.00	5,320.00
1981	3,800.00	1,330.00	5,130.00
1982	3,800.00	1,140.00	4,940.00
1983	3,800.00	950.00	4,750.00
1984	3,800.00	760.00	4,560.00
1985	3,800.00	570.00	4,370.00
1986	3,800.00	380.00	4,180.00
1987	3,800.00	190.00	3,990.00
	<u>\$ 38,000.00</u>	<u>\$ 10,450.00</u>	<u>\$ 48,450.00</u>

DETAILED STATEMENT OF PAYMENTS 1986

GENERAL GOVERNMENT

Town Officers' Salaries:

Douglas O'Clair	\$ 1,087.10
Fredric Smith	711.42
Michael Kosceilniak	175.00
Tracey Bevilacqua	823.82
Phyllis Baker	4,907.49
Joan Leslie	630.54
Louise Hamilton	91.66
Registry of Deeds	8.00
Catherine Dennis	10.00
Beverly Hamilton	10.00
Edwin Baker	25.00
John Hopkins	150.00
Arthur Jillette	250.00
Treasurer, State of N.H.	167.80
TOTAL	\$ 9,047.83

Town Officers' Expenses:

Newport Business Equipment	\$ 70.00
N.H. Municipal Association	422.50
Postmaster, Goshen, N.H.	313.66
Wheeler & Clark	57.17
N.H. City & Town Clerks Association	12.00
New England Telephone	103.14
A.T. & T.	17.10
N.A.D.A. Appraisal Guides	150.00
Goshen Press	20.00
National Market Reports	147.00
Nancy Wasson	22.00
The Argus-Champion	214.64
N.H. Association of Assessors	20.00
Nelson's Hardware	.60
N.H. Tax Collectors Association	35.00
Eagle Publications	84.47
Treasurer, State of N.H.	218.50
Newport Litho, Inc.	1,122.80
U.S. Stamped Envelope	120.00
Fred Smith	70.45
Register of Probate	1.50
Sharron King	139.73
Samuel Cannarozzi	11.71
Raymond Porter	11.00
Geiger Bros.	175.00
Sugar River Savings Bank	45.00
McBee Business Systems	118.98
Phyllis M. Baker	275.70
Waste Water & Sewage	44.40
Carri, Plodizck & Sanderson	1,800.00
Corner Book Shop	24.23
State of N.H. — MV	5.00

Harry Warburton	6.00
Arthur Nelson	347.10
Homestead Press	107.74
Wendell Vet. Clinic	60.00
Ann L. O'Clair	162.50
Frances Lacey	892.04
Richard Leslie	65.60
Joan Leslie	15.00
Goshen Country Store	243.46
Cherokee Lumber	53.35
Kim-Pat, Inc.	23.11
Business Products of N.H.	343.00
Branham Publishing Corp.	28.30
Equity Publishing	133.50
Office Furniture Discounts	52.99
Johnson's Ben Franklin	26.60
Robert & Sherri Mastin	16.65
Edward Yaglou	116.05
Loring, Short & Harmon	27.00
Golden Cross Ambulance	162.00
TOTAL	\$ 8,755.27

Highway - Summer:

Richard A. Leslie	\$ 9,189.97
Richard J. Leslie	71.69
Joan Leslie	60.00
John Leslie	169.18
Richard Lamery	249.38
Kelly Young	38.50
Nelson's Hardware	571.18
Gary Caron	1,436.00
Dennis Lumber, Inc.	770.00
L.E. Weed & Son	3,326.40
Goshen Auto Wrecking	115.00
William S. Stevens	62.50
William Dexter	33.00
TOTAL	\$ 16,092.80

Highway - Winter:

Richard A. Leslie	\$ 8,659.69
Mark Flewelling	2,276.98
Steven Leslie	177.70
International Salt Co.	594.80
Rita Purmort	941.50
Gary Caron	190.00
Ted Ayotte	110.00
Nelson's Hardware	1,820.22
Goshen Country Store	279.44
George E. Ayotte	1,066.10
Richard J. Leslie	25.53
William Stevens	237.50
Ledgeland Farm	40.00
Carroll Oil Service	182.88

Treasurer, State of N.H.	695.51
BankEast	725.00
Hampton Motor Co.	96.82
Chadwick & BaRoss	23.40
TOTAL	\$ 18,143.07

General Expenses of Highway:

Chadwick & BaRoss	\$ 274.44
G.K. Stetson	63.45
Gilbert, Inc.	86.90
Hampton Motors	817.54
Treasurer, State of N.H.	295.73
Bond Auto	283.83
Merriam Graves, Inc.	545.73
Cheever Tire Service	639.30
New England Equipment, Inc.	3,136.09
A.A. Auto Parts	231.25
Goshen Auto Wrecking	162.00
S & J Auto Parts	466.87
Wesley Keep	17.15
State of N.H. — Surplus Dist.	43.50
Donbeck Sales	55.00
L.E. Weed	623.70
Safety Roads Materials Co.	2,066.20
Burtco	1,630.15
United Construction	292.50
Nelson Hardware	920.06
Dale's Radiator Service	60.00
Whitcomb Construction Corp.	445.59
East Lempster Garage	90.50
Dennis Lumber, Inc.	99.12
Ted's Repair Shop	151.00
R.C. Hazelton Co., Inc.	125.35
B.B. Chain Co.	160.00
TOTAL	\$ 13,782.95

Town Hall and Other Buildings:

Roger Dame	\$ 20.00
Gary Dame	15.00
Daniel Hunter	95.00
Phyllis M. Baker	48.25
Narlene Caron	25.00
N.H. Electric Cooperative	578.69
Public Service Co. of N.H.	1,351.95
Bascom Construction	165.00
Corbett Oil Co.	1,394.64
Carroll Oil Service	2,163.09
Nelson's Hardware	4.97
A.T. & T.	147.60
New England Telephone	1,141.45
Kibbey Pump Co.	75.00
Wendell Vet. Clinic	20.00
Newport Hospital	560.71

S & R Grocery	8.43
TOTAL	\$ 7,814.78
Town Dump:	
Roger Dame	\$ 3,424.44
William S. Stevens	100.00
Treasurer, State of N.H.	64.87
TOTAL	\$ 3,589.31
Street Lighting:	
Public Service Co. of N.H.	\$ 103.60
FICA/Ret:	
Treasurer, State of N.H.	\$ 4,210.68
Insurance:	
Payments in Total	\$ 21,772.88
Planning and Zoning:	
Arthur Jillette	\$ 269.10
Eagle Publications	75.50
Treasurer, State of N.H.	20.00
Treasurer, State of N.H.	14.30
TOTAL	\$ 378.90
Police Department:	
Valley Central Dispatch	\$ 802.39
Dave Burnham	1,449.20
Leo Berquist	506.73
State of N.H.	378.63
Treasurer, State of N.H.	17.04
Cheever Tire Service	37.96
Reliable Auto	7.00
Equity Publishing Corp.	34.00
Joe's Service Center	68.50
Goshen Country Store	25.64
TOTAL	\$ 3,327.09
Library:	
Olive G. Pettis Library	\$ 3,800.00
Patriotic Purposes:	
Flags for Veterans' Graves	\$ 100.00
Conservation Commission:	
Treasurer, Conservation Commission	\$ 741.60
Fire Truck, Principal:	
Farmer's Home Administration	\$ 3,800.00
Fire Truck, Interest:	
Farmer's Home Administration	\$ 380.00

Interest Tax Anticipation Note:

Withdrawal by BankEast from General Fund	\$ 4,736.60
--	-------------

Payment to School District:

Goshen-Lempster School District	\$ 311,371.00
---------------------------------	---------------

Payment to County:

Treasurer, Sullivan County	\$ 49,262.00
----------------------------	--------------

Legal Expense:

Michael J. Work	\$ 506.50
-----------------	-----------

Laurence Gardner	1,268.17
------------------	----------

TOTAL	\$ 1,774.67
-------	-------------

Regional Associations:

Upper Valley-Lake Sunapee Regional Association	\$ 519.00
--	-----------

Audit of Town Books:

Carri, Plodzick & Sanderson	\$ 3,500.00
-----------------------------	-------------

Fire Department & Forest Fires:

Goshen Volunteer Fire Department	\$ 5,500.00
----------------------------------	-------------

Forest Fires (Warden)	100.00
-----------------------	--------

TOTAL	\$ 5,600.00
-------	-------------

Building Inspection:

Mary Ann Nash	\$ 541.05
---------------	-----------

Treasurer, State of N.H.	61.95
--------------------------	-------

TOTAL	\$ 603.00
-------	-----------

Highway Block Grant:

United Construction Co.	\$ 292.50
-------------------------	-----------

Robinson's Paving	4,786.05
-------------------	----------

Pike Industries	7,213.95
-----------------	----------

L.E. Weed & Son	346.50
-----------------	--------

Whitcomb Construction Co.	141.17
---------------------------	--------

TOTAL	\$ 12,780.17
-------	--------------

Solid Waste:

NH/VT Solid Waste District	\$ 862.00
----------------------------	-----------

Health Department:

Newport Area Home Health Agency	\$ 1,586.00
---------------------------------	-------------

Vital Statistics:

Phyllis M. Baker	\$ 12.00
------------------	----------

General Assistance:

Violette's Supermarket	\$ 199.89
------------------------	-----------

Colonial Pharmacy	118.57
-------------------	--------

TOTAL	\$ 318.46
-------	-----------

N.H. Municipal Unemployment Compensation Fund:	
Payment to N.H.M.U.C.F.	\$ 219.59
Abatements, Refunds & Overpayments:	
Hilda DuBois	\$ 200.00
Jerome S.D. Gary	332.89
Shirley Gendrom	8.26
Brian Freak	12.00
Donald & Judith Ghidoni	161.52
Sunapee Mountain Grange	78.28
TOTAL	\$ 792.95
Temporary Loans:	
Tax Anticipation Notes	\$ 220,000.00
Tax Maps:	
Cartographic Associates, Inc.	\$ 3,316.00
Election & Registration:	
Arthur Jillette	\$ 25.00
Barbara Killoran	40.00
Kathleen Dexter	20.00
Frances Galpin	40.00
Henrietta Hodgman	20.00
Steven Edes	10.00
Natalie Gardner	35.00
Gerald Dickerman	50.90
Christine Smith	55.00
Argus-Champion	73.48
Eagle Publications	31.97
Community Church Circle	180.00
TOTAL	\$ 581.35
Hospital & Ambulance:	
Town of Newport	\$ 2,882.61
Cemeteries:	
Goshen Cemetery Commission.	\$ 2,500.00
Federal Withholding:	
Payments withheld at close of year, not yet remitted	\$ (489.00)
Rand Pond Survey:	
Soil & Water Survey Conducted	\$ 22.14
Reappraisal of Property:	
Transfer of Funds	\$ 13,500.00
Tax Sale:	
Tax Collector, Goshen, N.H.	\$ 31,139.08
Capital Outlay:	
Loader-Backhoe Rental Purchase	

New England Equipment Co., Inc.	\$ 8,005.81
---------------------------------	-------------

Operating Transfers Out:

Payments to Capital Reserve Funds

Town Hall Renovations	\$ 3,000.00
Bridge Repair or Restoration	13,500.00
Dump Closure	<u>5,000.00</u>
TOTAL	\$ 21,500.00

Miscellaneous:

Internal Revenue Service - 1985 Taxes Owed	\$ 1,566.05
--	-------------

REPORT OF THE FIRE DEPARTMENT

In 1986, your Fire Department responded to 21 calls with 210 men responding recorded as follows: Dwellings 1, Chimney 2, Vehicle 1, Smoke Investigation 2, Electrical Problem 1, Gas Odor Investigation 1, Alarm Sounding 3, False Alarm 1, Auto Accident 2, Wires Down 2, Mutual Aid 5. Estimated fire loss in 1986 was \$15,500.

Our annual auction, gifts, and other fund raising activities earned \$2,000 for our equipment fund. Please remember we pick up year-round for the auction so give us a call at 863-2055 or 863-3143 if you have something you would like to donate. Through the years several citizens have made cash donations to the department, sometimes in memory of loved ones. This money is used to purchase training aids and special equipment that we otherwise would not have.

The grid map numbers are being distributed as this report is being written. Be sure to put these stickers on your telephone as soon as they are delivered. Your grid number should be used any time you need the Fire Department, Ambulance or Police Department. When you call give: Name and street address, Nature of the emergency and the **GRID NUMBER** on the bottom of the yellow telephone sticker (example 19-L-7). That grid number is the map location of the property where the sticker is placed. If you move and take your phone with you, be sure to remove and discard the phone sticker and get a new one with the proper grid number for your new location. Hundreds of hours have gone into this project and it will only work if you use your grid number when you need an emergency service. The number to call to report a fire in Goshen is 542-5155. Use this number for Fire Emergency Only. For burning permits call Warden Arthur Nelson at 863-1509. For all other fire department business call 863-2055 or 863-3143.

I offer my sincere thanks to the firefighters for their many hours of work and participation. A special thanks to their wives and families for sharing the time away from home, and to all the citizens, dispatchers, auction crew, town officials, tax payers and friends for the help and cooperation given to make the Goshen Fire Department a very effective service to the town.

Respectfully submitted,
Edwin I. Baker, Chief

GOSHEN FIRE DEPARTMENT
Treasurer's Report for 1986

RECEIPTS

Balance January 1, 1986	\$ 7,204.06
Interest	116.21
Sale of Extinguishers, etc.	186.74
Donations	230.00
Auction and Raffle	2,644.30
1986 Appropriation	5,600.00
Total Receipts	\$ 15,981.31

DISBURSEMENTS

Nelson's Hardware	\$ 203.45
Goshen Country Store	219.83
New England Telephone	295.68
Allcomm Services	283.96
S&J Auto Parts	289.62
Firemen's Supper	364.00
Dispatch Service	150.00
Conway Associates	3,045.90
Gauthier and Woodard	104.00
McCrillis and Eldredge	500.00
Cartographic Associates	1,612.40
Sears	562.04
Home Safety Equipment	101.73
Dingee Machine Co.	700.00
Officers and Members Expense	199.04
W.S. Darley and Co.	6.26
Goshen Garage	21.00
Auction and Raffle Expense	384.60
Tool Markers	119.00
National Fire Protection Association	28.00
Total Disbursements	\$ 9,190.51
Balance December 31, 1986	\$ 6,790.80

Arthur Nelson,
Treasurer

OLIVE G. PETTIS LIBRARY
Trustees Report for 1986

Meetings have been held each quarter of the year, at the library at 6:00 p.m., the second Monday of the quarter.

The Trustees voted to have a phone installed at the library, the same being donated by the Ronald Whitneys, and is in operation. The number is 863-6921.

The Trustees ably handled affairs at the time the librarian, Rev. Whitney, had eye surgery and recuperation.

Dale Flewelling, at the Trustees direction, made a beautiful sign to be attached near the doors indicating days and hours the library is open for public use.

The annual Book Sale was held June 28 by the Friends of the Library, and the Trustees supplied lunches.

The librarian noted that between 800-1,000 books were borrowed in the past year, and more than 12 new names have been added to borrow books.

A history of Charlestown was purchased, which contains a complete history of the Fort at Number Four, along with other historical events of this town, and genealogies.

The Trustees voted to install green blinds at the windows to bring the building into visual line with the other refurbished public buildings on Route 10.

Officers for 1986 were: Viola Wright, Chairperson; Barbara Killoran, Secretary; and Evelyn Neuwirt, Treasurer.

Board members: Viola Wright, Barbara Killoran, Evelyn Neuwirt, Elizabeth Nelson, Harold Barker, Phyllis Baker, Rev. Ronald Whitney (librarian).

Respectfully submitted,
Barbara Killoran, Secretary

OLIVE G. PETTIS LIBRARY TREASURER'S REPORT FOR 1986

RECEIPTS

Balance January 1, 1986.....	\$ 2,948.43
Town Appropriation	3,800.00
Gifts	2.00
State of N.H. Grant	<u>107.29</u>
Total Receipts	\$ 6,857.72

EXPENDITURES

Books	\$ 696.58
Magazines/Periodicals	77.20
Public Service Co.	126.02
Corbett Oil Co.	792.21
N.E. Telephone Co.	280.41
Librarian's Salary	1,352.04
Social Security Payments	210.20
Postage	33.00
P.O. Box Rent	5.00
Community Church Calendar	3.00
Lawn Mower Repair	48.90
Cleaning Services	15.00
Clock for Library	<u>40.50</u>
Total Expenditures	\$ 3,680.06
Balance December 31, 1986	3,177.66

GOSHEN CEMETERY COMMISSION Treasurer's Report for 1986

RECEIPTS

Balance January 1, 1986.....	\$ 264.00
Town Appropriation	2,500.00
Flag Appropriation	100.00
Trust Funds	105.00
Sales of Lots	150.00
Corner Markers	50.00
Funeral Homes	<u>325.00</u>
Total Receipts	\$ 3,494.00

DISBURSEMENTS

Mowing Cemeteries	\$ 490.00
Construction	2,240.00
Opening Graves	325.00
Flags	82.80
Grass Seed	60.00
Corner Markers	40.00
Setting Markers	10.00
Total Disbursements	<hr/> \$ 3,247.80
Balance December 31, 1986	\$ 246.00

Elizabeth T. Nelson,
Treasurer

REPORT OF ZONING BOARD OF ADJUSTMENT

The Goshen Zoning Board of Adjustment met as required, to consider appeals and requests for variances and special exceptions.

Just about all of the business of the ZBA this year involved requests for special exceptions to operate business enterprises. **Anyone** considering operating a business venture in Goshen must first obtain a special exception unless they are purchasing a pre-existing business. A public hearing is held, and the ZBA makes a decision regarding the operation of the business.

The ZBA can also allow certain variances to the Zoning Regulations. These can involve such subjects as building within so many feet of a lot line or appeals from orders of the Board of Selectmen. Persons considering new construction or additions to existing buildings would do well to check the zoning regulations before erecting something which may have to be torn down or moved. The Building Inspector can be of great assistance if contacted **before** construction starts. Copies of the Zoning Regulations can be viewed or purchased at Town Offices. Questions can be directed to any members of the ZBA.

Respectfully submitted,
Arthur Jillette, Jr., Chairman
Goshen Zoning Board of Adjustment

REPORT OF GOSHEN PLANNING BOARD

The Planning Board completed a busy and interesting year. The Board met at least once a month except December, when we got snowed out twice. We also held a number of special meetings for hearings and working sessions of the Board. Our scheduled meeting is for the first Tuesday each month except for election Tuesdays, when it is postponed to the second Tuesday. Meetings are held at either the Fire Station or Town Offices across the street at 7:30 p.m.

Most of the regular business of the Planning Board consisted of hearing requests for minor subdivisions. There were a few requests for major subdivisions (more than three lots). All of the proposed subdivisions were fronted on existing town roads, so they presented relatively few problems to consider.

The Board held informal discussions with a number of potential subdividers of large plots of land involving 10 to 30 lots. While none of these came in as formal

proposals this year, we can expect they will come to pass in the near future. A check into the back of this Town Report will show that there are a good number of large undeveloped plots of land facing directly on town roads in addition to extensive acreage further in from town roads. The first sections to be developed will be those on town roads. Soon after, developers will begin to see a profit in building private roads to open up back acreage.

The Board adopted a minimal Master Plan to satisfy State Law. This plan will need to be expanded upon if the Town of Goshen is to have the tools to manage growth in the future. The Planning Board, the Budget Committee and the Board of Selectmen will have to get together to develop a Capital Budget Plan which will help to protect the town from expansion demands that will exceed our ability to provide for public services.

The Planning Board cannot prevent growth in Goshen. It can, however, regulate and shape the process of growth so that the rate of demand for new services more readily stays within our ability to pay for them. There are many factors to be considered as we look at making changes in town regulations for Zoning, Subdivisions and Land Use. The Planning Board appeals to the citizens of Goshen to get more involved in our business. We would like to set up subcommittees of the Board with interested citizens to help us work on the changes and additions to town plans and regulations. We would like to see more people running for Planning Board at general election time! However, if you don't want to be a full-time member of the Planning Board, please consider letting us know of your interest in working on one of the many subcommittees we will be developing during this next year. We will pass around a sign-up sheet at Town Meeting.

Respectfully submitted,
Arthur Jillette, Jr., Chairman
Goshen Planning Board

CONSERVATION COMMISSION

Many concerns were discussed at the monthly meetings and activities taken part in by the Conservation Commission in 1986. Included was an active opposition to the nuclear waste dump for this area.

A land trust plan was studied and discussed, but not acted upon.

In cooperation with the New Hampshire Fish and Game Department's Turkey Program, fruiting shrubs were planted in the Gunnison Lake area. The shrub seedlings were furnished by them through the Soil Conservation Service.

Many people visit the Gunnison Lake area frequently and report sightings of birds and wild animals of many kinds.

The 1987 program will include mowing of some areas to keep brush from taking over.

Respectfully submitted,
Kathy Seavey, Chairman
Beatrice Jillette, Secretary
Gerald Dickerman, Treasurer
Arthur Nelson
Rita Purmort
Conservation Commission

UPPER VALLEY LAKE SUNAPEE COUNCIL

The Upper Valley Lake Sunapee Council is a public, non-profit voluntary association of towns and cities in the Upper Valley and Lake Sunapee areas. Our thirty-one (31) communities are in two states and five counties.

The Council consists of a Board of Directors and a professional staff. Each town or city annually appropriates funds for the Council's operation and sends two representatives to participate on the Board of Directors. The Board elects officers, adopts the annual work program and budget, and develops policies and positions on issues that are important to our communities.

The Upper Valley Lake Sunapee Council is the official organization that brings towns and cities within our region together. By bonding together and pooling their resources, local governments have a highly trained, professional staff available to them for a wide variety of services. Areas of expertise include land use planning, master planning, economic and community development, water quality management, transportation, landscape architecture, housing, capital budgeting, historic preservation, downtown revitalization, solid waste planning, recreation and fiscal environmental impact analysis. The Council also serves as a collective voice for these towns and cities in dealings with state and federal governments, thereby protecting and furthering the needs and interests of our communities.

Half of your local dues to the Upper Valley Lake Sunapee Council supports regional planning and regional programs. Over the past year, the Council:

- prepared the Upper Valley Solid Waste District Management Plan and provided administrative services to the Solid Waste District;
- sponsored and helped organize the Upper Valley Household Hazardous Waste Collection Program and provided assistance to the New London League of Women Voters to help create a similar collection program in the New London area;
- worked with several communities in the Lake Sunapee area to develop a solution to their septicage disposal problem;
- maintained our regional data base, including our role as a Regional Data Center for the U.S. Bureau of the Census and updated and published the Economic Profile of the Upper Valley Lake Sunapee Region which is the primary source of economic and demographic data for our region;
- provided an Economic Development Agent for Sullivan County to help retain and expand employment opportunities in the area;
- testified on several bills before the legislature, including the Connecticut River Resource Authority Bill, and distributed summaries of new and amended legislation to our communities;
- testified on Vermont's 5-year highway plan and New Hampshire's 10-year highway plan;
- sponsored the Municipal Law Lecture Series;
- sponsored two meetings on groundwater protection and distributed model ordinances to each community in the region;
- provided administrative services to the Upper Valley Community Land Trust and worked with the Connecticut River Watershed Council, Hanover Conservation Council and Society for the Protection of New Hampshire Forests to negotiate voluntary conservation easements and deed restrictions to protect open space and conservation lands;
- continued the regional historic preservation program, including historic surveys, national register nominations and historic preservation plans;

- coordinated efforts to secure state funding for the Upper Valley Transportation Study and the Cheshire Bridge and completed numerous traffic studies for our communities;
- provided technical assistance to Advance Transit and County Coach;
- helped over a dozen communities seek state and federal grant funds by providing technical assistance, data and in most cases, preparing the grant applications;
- conducted a survey of application fees for local land use regulations and distributed the survey results to several communities;
- met on numerous occasions with state department heads and legislators to discuss the needs and interests of our communities; and
- updated and amended the Regional Land Use Plan.

As requested by communities, the Council conducted a large number of impact studies concerning proposed developments, prepared amendments to local subdivision, zoning, site plan review, and earth excavation regulations and provided mapping, drafting and other technical assistance.

The Council's staff of professionals stands ready to assist your community in addressing the planning and growth management issues which you will face during the coming year. We also encourage you to become more familiar and involved with the Council, since we are essentially an arm of local government addressing your needs.

NEWPORT AREA HOME HEALTH AGENCY 1986 Report

Throughout 1986 the Newport Area Home Health Agency continued to provide high-quality professional nursing, physical therapy, occupational therapy, and speech therapy services plus paraprofessional home health aide services to homebound patients throughout its service area. Well child services including immunizations and physical exams, dental clinics and safety carseat loans were extensively utilized. Blood pressure screening and influenza immunization were methods used to promote good health in the adult population. The registered physical therapist conducted an 8-week flexibility and posture class at the Newport Senior Center.

In keeping with its commitment to provide comprehensive health care services to towns, the Newport Area Home Health Agency developed a Home Assistance Program (HAP) to provide aide, companion, and nursing services to patients not eligible for Medicare or other insurance coverage. The fee for these services is billed to the patient and/or their family.

The year 1986 was a trying one for Newport Area Home Health Agency and other home care providers as the state and federal government attempted to initiate cost containment measures despite the growing recognition of the importance of home health to reduce hospitalizations. In March through September, 1% of every Medicare billing was deducted from Home Health Agency payments under the Gramm-Rudman Amendment. This meant that the town appropriations were used to fund a portion of every visit to a Medicare patient during seven months of 1986. In addition, Medicaid reimbursement to care for low income patients was changed from a per visit to a per unit reimbursement in May resulting in less than full recovery of costs for services. Again town appropriations were used to fund a portion of every visit to a Medicaid patient.

Therefore, your town appropriations serve as an "insurance" that essential nursing and clinic services continue uninterrupted to those residents who are in need of care.

Your support and confidence in our agency makes it possible for Newport Area Home Health to continue to provide cost effective home health care.

We wish to thank the staff, Board of Trustees, and volunteers who made the provision of excellent care in 1986 possible. Special public thanks are sent to Mrs. Connie Mountain who "resigned" as a Well Child Clinic volunteer after serving at 109 clinics since she began in 1977!

List of services provided:

Nursing	128
Physical Therapy	62
Occupational Therapy	
Speech Therapy	
Home Health Aide	228
Maternal and Child Health	8

A total of approximately \$10,936 worth of health care services were provided to residents of the town of Goshen in 1986.

Additional services not separated by Town were:

- 87 Children were seen in Dental Clinics
- 349 People were seen at Blood Pressure Clinics
- 68 People were immunized at Flu Clinic
- 325 Children were seen in Well Child Clinic

The value of immunizations and other clinic services is over and above the value of patient visits above.

Respectfully submitted,
Charen L. Urban, MA
Administrator
Newport Area Home Health Agency

SULLIVAN COUNTY REGIONAL REFUSE DISPOSAL DISTRICT 1986 ANNUAL REPORT OF ACTIVITIES

Construction of the Signal Environmental Systems, Inc. waste-to-energy facility is nearing completion. Based on the current schedule, Signal expects to begin accepting waste for test purposes by the end of February 1987 and to begin commercial operation during May 1987.

Changes to the facility, because of new State regulations, include dry lime scrubbers and fabric filters to meet new acid gas emission standards and auxiliary burners to control trace organic emissions during start-up. The cost of constructing and operating this new control equipment will add over seven dollars per ton to disposal costs.

The permit application for an ash landfill on land owned by the Sullivan County District in Newport, New Hampshire was filed with the State in September 1986. It is expected that the permitting process, including any appeals by opponents, should be completed during 1987. Discussions have been held with Browning Ferris Industries to use a newly lined section of the Rockingham, Vermont landfill in the interim.

A Recycling Project Manager was hired in March 1986. During May 1986, household hazardous waste collection days were held in Springfield, Vermont and Claremont and New London, New Hampshire. Eighty barrels of material were collected from citizens and schools in the two Districts. This fall, the access road to the waste-to-energy facility was paved with glasphalt, using 120 tons of recycled glass collected from the Districts and other recycling facilities.

A report illustrating potential cost savings associated with recycling in each member town was completed and meetings with interested town officials are ongoing.

ing. It is hoped that during 1987 citizens and businesses will have the opportunity to recycle glass, metal, newsprint and cardboard at various locations throughout the District.

Removal of trace metals is also a priority for recycling because these metals may cause unacceptable air emissions when burned and increase metal concentrations in leachate from the ash landfill. Signal has provided the Districts with a \$2500 grant to begin a household battery recycling program. Discussions are being held with battery retailers about providing containers to collect used batteries for recycling or disposal in a proper manner.

This coming year will be a difficult one as the District and Towns switch from the old system to the new one. The District Committee and staff will be working to make the transition as smooth as possible. If anyone has questions or suggestions, they should not hesitate to attend District meetings or contact their District Representatives or the Project office.

Respectfully submitted,
Denise M. Egbert
 Secretary

October 30, 1986
 Adopted, Joint Committee

PROPOSED 1987 BUDGET

Category	Proposed 1987
PERSONNEL	
Salaries	\$ 65,325.00
Other Personnel Costs	9,300.00
TOTAL PERSONNEL	<u>\$ 74,625.00</u>
EQUIPMENT	
Rent	4,500.00
Janitor	—0—
Telephone	4,800.00
Copy Machine & Postage Meter	2,500.00
Computer	300.00
Office Furniture	500.00
TOTAL EQUIPMENT	<u>\$ 12,600.00</u>
SUPPLIES	
Postage	1,600.00
Office	2,500.00
TOTAL SUPPLIES	<u>\$ 4,100.00</u>
CONTRACTUAL SERVICES	
Legal	15,000.00
Engineering	18,000.00
Household Hazardous Waste	11,000.00
Water Search	3,000.00
Independent Engineer	2,000.00
TOTAL CONTRACTUAL SERVICES	<u>\$ 49,000.00</u>
TRAVEL	
Mileage & Expenses	3,150.00

Auto Allowance (P.D.)		2,400.00
TOTAL TRAVEL	\$	5,550.00
PROPERTY TAXES		2,000.00
TOTAL PROPERTY TAXES	\$	2,000.00
INSURANCE	8,000.00	
TOTAL INSURANCE	\$	8,000.00
NET INTEREST	2,000.00	INTEREST
ENVIRONMENTAL CONTINGENCY		5,000.00
TOTAL ENVIRONMENTAL CONTINGENCY	\$	5,000.00
OTHER		
Audit		1,000.00
Legal Notices		1,000.00
Printing		2,000.00
Petty Cash		300.00
Membership Fees		800.00
Conference Fees		200.00
Publications		400.00
TOTAL OTHER	\$	5,700.00
SUB-TOTAL		168,575.00
CARRY-OVER 1986		4,994.00
INTERIM SERVICE FEE (April 1987)		80,640.00
SERVICE FEE (May 1 - December 31, 1987)		1,292,000.00
TOTAL	\$	1,546,209.00

October 30, 1986
Adopted, Joint Committee

PROPOSED PER TOWN ASSESSMENT FOR 1987

$$\text{\$1,546,209} \div 48,465 \text{ tons} = \text{\$31.904/ton}$$

Acworth	300	\$	9,573.00
Claremont	12,650		403,575.00
Cornish	600		19,143.00
Croydon	195		6,222.00
Goshen	270		8,615.00
Grantham	330		10,529.00
Langdon	195		6,222.00
Lempster	260		8,296.00
New London	3,000		95,710.00
Newport	5,050		161,111.00
Plainfield	785		25,045.00
Sunapee	1,020		32,542.00
Springfield	230		7,339.00
TOTAL	24,885	\$	793,922.00
Andover	120	\$	3,829.00
Baltimore	85		2,713.00
Cavendish	845		26,959.00

Chester	1,510	48,175.00
Ludlow	2,240	71,464.00
Reading	285	9,093.00
Rockingham	4,005	127,773.00
Springfield	8,010	255,545.00
Weathersfield	1,365	43,549.00
Westminster	1,500	47,856.00
West Windsor	265	8,455.00
Windsor	3,350	106,876
TOTAL	23,580	\$ 752,287.00
TOTAL BOTH DISTRICTS	48,465	\$ 1,546,209.00

ROAD AGENT'S REPORT

1986 was a year of progress for the Highway Department.

At a cost of \$2,066.20 we have purchased guard rails for all town bridges. Installation has begun and completion will be in the summer of 1987.

Using the Block Grant monies, we purchased 6.02 tons of cold patch, installed 282.90 tons of asphalt on Center Road, contracted sweeping the sand off all paved roads and placed 70 yards of crushed gravel on the short Cross Road hill.

Out of summer maintenance, the following:

1. **Brickyard Road** - 410 yards of bank run gravel and 126 yards of crushed gravel.
2. **Sholes Road** - Removed old pavement and rocks and added 70 yards of crushed gravel.
3. **South End of Province Road** - Removed one boulder, ditched the sides and added 602 yards of crushed gravel.
4. **Ball Park Road** - Ditched and prepared for crushed gravel.

The new backhoe has proved to be an excellent machine. It is very dependable, has plenty of power and the ability to handle all work loads.

In 1987 we plan on improving the following roads: North end of Province Road, Ekberg Road, Rand Pond Road and Ball Park Road Hill.

Thanks to all for your cooperation throughout the year.

Richard Leslie
Road Agent

GOSHEN

Report of the Trust Funds of the City or Town of

on December 31, 1986

DATE OF CREATION	NAME OF TRUST FUND List first those trusts invested in a common trust fund	PURPOSE OF TRUST FUND	HOW INVESTED Whether bank, deposits, Stocks, bonds, etc (If Common trust — So State	%	PRINCIPAL			INCOME			Balance End Year	
					Balance Beginning Year	New Funds Created	Cash Gains or (Losses) on Securities	Withdrawals	Balance End Year	Percent		Amount
LIBRARY FUNDS												
11/13/51	Saliday, Sarah L.	Library	Cert. # 2196		500 00				500 00	52 39	53 79	113 18
02/21/54	Saliday, Sarah L.	"	Cert. # 2195		2000 00				2000 00	237 37	214 99	452 36
02/06/53	Parlier, Corilla L.	"	SERD 9958		300 00				300 00	17 54	17 91	35 45
09/02/51	Fottus, Edwin N.	"	Cert. # 685		1000 00				1000 00	116 31	116 54	232 85
07/11/50	Pike, Edith F.	"	Cert. # 786		500 00				500 00	58 18	58 28	116 46
	TOTALS A/C LIBRARY FUNDS				4300 00				4300 00	498 79	461 51	950 30
CEMETERY FUNDS												
Various	Various	Care of lots										
			3825 50				3825 50		635 01	105 00	5531 18	
TOTALS A/C CEMETERY FUNDS												
					3825 50				3825 50	500 17	635 01	5531 18
CAPITAL RESERVE FUNDS												
12/29/86	Town of Goshen	Bridge repair & replacement	Cert. # 116823			13,500 00			13500 00			
12/29/86	Town of Goshen	Dump closure	Cert. # 116831			5,000 00			5000 00			
12/29/86	Town of Goshen	Town hall restoration	Cert. # 116815			3,000 00			3000 00			
03/08/83	Town of Goshen	Highway dept.	SRES 32421		12500 00			8000 00	4500 00	1458 25	632 38	5 81
12/18/78	Town of Goshen	Police dept.	NSR 40109		250 00				250 00	83 61	19 14	102 75
09/07/84	Town of Goshen	Tax maps	SRES 25-410330		5338 46			838 46	4500 00	1712 67	387 89	1852 54
	TOTALS A/C CAPITAL RESERVE FUNDS				18088 46	21,500 00		8838 46	30750 00	3254 53	1039 41	1858 35
	GRAND TOTALS				26213 96	21,500 00		8838 46	38875 50	8744 49	2135 93	8917 07

GOSHEN VITAL STATISTICS
For the Year Ending December 31, 1986

BIRTHS

January 9, 1986	Dale Sidney Fentiman Fellows, to Glen Harold Fellows and Sandra Louise Fentiman.
May 12, 1986	Jesse Raymond Hemingway, to Raymond Jesse Hemingway and Robin Lee Hayward.
May 17, 1986	Brent Mark Flewelling, to Mark Claflin Flewelling, Jr. and Tammy Jean Davis.
May 18, 1986	Bradley Claflin Flewelling, to Mark Claflin Flewelling, Jr. and Tammy Jean Davis.
June 23, 1986	Faydra Anne Moul, to Gary David Moul and Nancy Rita Silva.
July 24, 1986	Sarah Anne Rollins, to Leon Chester Rollins and Wynne Adele Hershey.
August 7, 1986	Matthew Philip Blackwood, to Robert Keith Blackwood and Susan Marie Felie.
August 8, 1986	Ryann Kelly Bevilacqua, to Dale Kenneth Bevilacqua and Kim Mae Wentzell.
September 2, 1986	Timothy Raley Reynolds, to Peter Craig Reynolds and Alison Pettit Raley.
September 15, 1986	Kevin Christopher Dennis, to Gary Louis Dennis and Marianne Cecile Kuraisa.
October 30, 1986	Katelyn Ann Taylor, to John Joseph Taylor and Heather Ann Elliott.
November 5, 1986	Shawna Marie Palmer, to Richard Oliver Palmer, Jr. and Kandra Lee Downing.
November 12, 1986	Timothy Michael Dazet, to Michael Dazet and Wendy Emily Bayles.
November 12, 1986	Meradith Dahl Lamery, to Steven Paul Lamery and Kim Penniman Geddes.
December 7, 1986	Kara Teresa Smith, to Robert John Smith and Teresa Ann Godin.
December 29, 1986	Nicholas Ryan Thompson, to Mark Samuel Thompson and Catherine Louise Gale.

DEATHS

- November 17, 1986 Alliette P. Corriveau, died in Manchester, N.H. Daughter of Joseph Pinard and Beatrice Caron.
- November 19, 1986 Arlene Lamery, died in Hanover, N.H. Daughter of William T. Derby and Emely Steele.

MARRIAGES

- August 23, 1986 Fred W. Pieczarka of Goshen, N.H. and Mary S. Berard of Goshen, N.H.

I hereby certify that the above return is correct to the best of my knowledge and belief.

Phyllis M. Baker
Town Clerk

Listing of Taxable Property, Resident & Non-Resident

TAXABLE PROPERTY RESIDENT 1986

- Abbott, Marjorie - Homeplace, Brook Rd., 1 acre \$1,450, buildings \$11,450, Tax \$1,053.41.
- Abel, Kathleen & Mark - ($\frac{1}{3}$ interest with Peter & Paul Merrigan), and Homeplace, 38.3 acres \$6,410, buildings \$12,000, Vet. Exempt. \$50, Disabled Vet. Exempt. \$700, Tax \$803.36.
- Anagno, John & Mary - Homeplace, Old Province Rd., 18.7 acres \$14,500, Buildings \$55,000, Tax \$5,675.37.
- Anagno, John & Mary, - Land, Old Province Rd., 2.9 acres \$5,300, Tax \$432.80.
- Anagno, John & Mary - Land, Old Province Rd., 7.3 acres \$4,050, Tax \$330.72.
- Anderson, Edward & Joyce - Homeplace, Brook Road, FWP Lot 3, 4.28 acres \$6,300, buildings \$21,450, Tax \$2,266.07.
- Ash, Albert & Patricia - Homeplace, Washington Rd., 18 acres \$3,720, buildings \$5,700, Vet. Ex. \$50.00, Tax \$719.24.
- Ayotte, Adelord & Eva - Homeplace, Mountain Rd., 18.5 acres \$5,600, Land Use \$2,380, buildings \$17,650, Vet. Ex. \$50.00, Tax \$1,177.35.
- Ayotte, Adelord & Eva - Howard Lot, Cross Rd., 35 acres \$6,250, Land Use \$2,760, Tax \$225.38.
- Ayotte, Adelord & Eva - Raynor Lot, 50 acres \$3,500, Land Use \$1,035, Tax \$84.52.
- Ayotte, Charles & Elaine - Harrad Land, Cross Rd., 2.13 acres \$1,300, Tax \$106.16.
- Ayotte, Charles & Elaine - Homeplace, Brook Rd., Lots 5-5A, 2.5 acres \$2,080, buildings \$17,000, Vet. Ex. \$50.00, Tax \$1,508.07.
- Ayotte, George E. & Dorothy - Homeplace, Center Rd., 12 acres \$2,200, buildings \$9,600, Tax \$963.59.
- Ayotte, George E. & Dorothy - 1966 Mobile Home, Center Rd., 1 acre \$1,750, buildings \$100, Mobile Home \$3,982, Tax \$468.08.
- Ayotte, Ruth - 1971 Mobile Home, Cross Rd., 1 acre \$1,000, buildings \$3,500, Mobile Home \$2,700, Tax \$587.95.
- Ayotte, Ruth - ($\frac{1}{2}$ Int. w/G. Russell) Land, 4 acres, Cross Rd., \$1,250, building \$850, Tax \$171.49.
- Ayotte, Thomas A. & Jennie E. - Homeplace, Cross Rd., 5 acres \$3,000, Mobile Home \$4,200, buildings \$2,931, Tax \$827.30.
- Bailey, Stephen & Ruth - Land, Brook Road, 6.4 acres \$3,840.00, Tax \$313.57.
- Baker, Edwin & Phyllis - Homeplace, Ball Park Rd., 100 acres \$9,850, Land Use \$4,232, buildings \$15,000, Vet. Ex. \$50.00, Tax \$1,520.49.
- Baker, Peter W. and Kathleen J. Clark - Homeplace, Center Rd., $\frac{1}{3}$ acre \$1,300, buildings \$3,000, Tax \$351.14.
- Balla, Roy R. & Rae N. - Homeplace, Sholes Rd., 135 acres \$9,625, Land Use \$5,342, buildings \$17,626, Tax \$1,875.57.
- Barker, Harold & Lucy - Homeplace, Rt. 10, 2 acres \$3,450, buildings \$15,450, Tax \$1,543.37.
- Barker, Harold & Lucy B. - Mobile Home, Rt. 10 \$2,500, Tax \$204.15.
- Barry, Donald & Lori - House Lot 6, Cross Rd., 5.5 acres \$3,250, buildings \$18,000, Tax \$1,735.28.
- Bartlett, Harry - Homeplace & Camp, Brook Rd., 40 acres \$12,150, Land Use \$8,144, buildings \$10,740, Tax \$1,133.77.

Bartlett, Harry - Land, Brook Rd., 100 acres \$16,100, Land Use \$9,313, Tax \$760.50.
 Bartlett, Harry - Dodge lot, 40 acres \$3,200, Land Use \$1,612, Tax \$131.64.
 Beach, James and Patricia - Cottage, Land, Brook Rd., 10 acres \$3,700, buildings \$2,500, Tax \$506.29.
 Beaulieu, Jeannette - Homeplace, Lear Hill Rd., 1 acre \$850, buildings \$10,750, Tax \$538.96.
 Benes, Edna - Homeplace, Washington Rd., 1 acre \$1,300, buildings \$6,950, Tax \$265.40.
 Bellingier, Lawrence L. & Martha White - Deering Land 3 Brook Road, 6.8 acres \$4,488, buildings \$10,345, Tax \$1,161.26.
 Bennett, Richard & Dorothy - New Home, Washington Rd., 6.4 acres \$2,350, buildings \$27,700, Tax \$2,453.88.
 Bevilacqua Dale K. & Kim M. - Homeplace, Rte. 10, Land 3.82 acres \$1,681, mobile home \$5,160, Tax \$558.64.
 Bevilacqua, Kevin D. and Tracey - Homeplace, Rt. 10, 8.5 acres \$2,253, buildings \$17,680, Tax \$1,627.73.
 Bevilacqua, Louis & Elaine - Homeplace, Rt. 10, 26 acres \$11,440, Land Use \$2,082, buildings \$24,955, Tax \$2,207.84.
 Blackwood, Robert K. & Susan M. - Homeplace, Washington Rd., 13 acres, \$4,000, buildings \$12,200, Tax \$1,322.89.
 Boardman, Juan & Barbara - Lovejoy land, Brickyard Rd., 16.5 acres \$3,000, Tax \$519.85
 Burnham, David & Lorene - Homeplace, Lot 3, Cross Rd., 5 acres \$3,000, buildings \$16,000, Tax \$1,551.54.
 Burns, Paul S. - Cottage Lots 7&8 DuBois \$4,550, buildings \$6,700, Vet. Ex. \$50.00, Tax \$918.68.
 Carlson, John A. & Virginia - House, Land, Old Lempster Coach Rd., 12.5 acres \$5,800, buildings \$17,510, Tax \$1,903.49.
 Caron, Albert Est. - c/o George Caron - Land, Mummery Road, 40 acres \$7,200, Tax \$587.95.
 Caron, Gary H. & Roberta A. - Homeplace, Washington Rd., 24 acres \$7,325, buildings \$9,500, Tax \$1,373.93.
 Caron, George - Mobile home & shed, Mummery Rd., buildings \$2,590, mobile home \$3,000, Tax \$456.48.
 Caron, George R. & Elizabeth I. - Homeplace, Rt. 10, buildings \$8,000, Saw Mill \$1,500, Tax \$775.77.
 Caron, Howard L. & Priscilla M. - Homeplace, Washington Rd., 60 acres \$5,000, buildings \$22,000, Tax \$2,204.82.
 Carrick, Ellis J. & Thelma D. - Homeplace, Washington Rd., 90 acres \$13,850, Land Use \$3,509, buildings \$15,900, Tax \$1,584.94.
 Carleton, David J. & Sandra L. - Homeplace, Rt. 10, 5.53 acres \$3,765, buildings \$15,000, Tax \$1,532.35.
 Casagrande, Carl N. - Bartlett-Mellen Land, 50 acres \$15,750, Land Use \$2,495, buildings \$12,000, Tax \$1,183.66.
 Chapin, Robert A. & Shirley M. - Province Road, 3 acres \$1,500, buildings \$16,437, Tax \$1,464.74.
 Chartier, Edwin C. & Alvina V. - Homeplace, Lear Hill Rd., 3 acres \$1,150, buildings \$8,350, Vet. Ex. \$50.00, Tax \$317.47.
 Conroy, Philip E. & Helen N. - Homeplace, Rand Pond Rd., \$5,150, buildings \$12,000, Vet. Ex. \$50.00, Tax \$1,350.47.
 Conroy, Philip E. & Helen N. - Part Ayotte Land, Brook Rd., 40 acres \$2,800, Tax \$228.65.
 Cook, Denise C. - 12.5 acres \$7,500, buildings \$11,750, Tax \$1,571.96

Corriveau, Sandra, Sylvia, Alliette - House, Land, Center Rd. 2.1 acres \$2,500, buildings \$27,065, Tax \$2,364.28.

Currier, Michael - Land Route 31, Homeplace, 6 acres \$3,000, buildings \$12,207, Tax \$1,241.80.

Cusanelli, Dorothy E. - Homeplace, Rt. 10, Land \$1,650, buildings \$11,500, Tax \$1,073.83.

Cusanelli, Dorothy E. - Land, Rt. 10, \$450, Tax \$36.75.

Dame, Roger M. & Earline - Homeplace, Brook Rd., 1 acre \$1,350, buildings \$4,400, Tax \$61.25.

Davis, Donald A. & Alice M. - Homeplace, Lear Hill Rd., 40 acres \$6,000, buildings \$32,325, Tax \$3,129.62.

Dazet, Donald L. & Patricia F. - Homeplace, Cross Rd., 21.6 acres \$7,400, Land Use \$1,600, buildings \$32,905, Vet. Ex. \$50.00, Tax \$2,767.68.

Dazet, Michael and Wendy - Homeplace, Cross Rd., 3 acres \$2,000, Buildings \$11,550, Tax \$1,106.49.

Dennis, Ernest G. Sr. & Lillian - Homeplace, Brook Rd., 2.7 acres \$1,750, buildings \$23,500, Vet. Ex. \$50.00, Tax \$2,011.92.

Dennis, Ernest G. Sr. & Lillian - New house, Brook Rd., 2.5 acres \$1,750, buildings \$12,000, Tax \$1,122.83.

Dennis, Ernest G. Jr. & Barbara A. - Homeplace, Brook Rd., 60 acres \$13,750, Land Use \$3,600, buildings \$18,000, Vet. Ex. \$50.00, Tax \$1,713.86.

Dennis Lumber - Rte. 10, 3 acres \$3,000.00, buildings \$10,650, Tax \$1,114.66.

Dexter, William & Kathleen E. - Homeplace, Washington Rd., 10 acres \$5,000, buildings \$16,650, Vet. Ex. \$50.00, Tax \$1,717.94.

Dickerman, Gerald H. & Betty - Homeplace, Washington Rd., 40 acres \$7,700, Land Use \$4,079, buildings \$9,650, Vet. Ex. \$50.00, Tax \$1,071.11.

Donner, Gustav J. & Lillian J. - Homeplace, Brook Road FWP Lot 2, 3.86 acres \$4,000, buildings \$12,459, Tax \$1,344.04.

Dorr, George A. Jr. - Homeplace, Province Rd., 29 acres \$9,900, buildings \$50,850, Vet. Ex. \$50.00, Tax \$4,910.85.

Dorr, George A. Jr. - Land, Province Rd., 4 acres \$5,300, Tax \$432.80.

Dutra, John & Lynn - Homeplace, Cross Rd., 1.5 acres \$1,500, buildings \$13,700, Tax \$1,241.23.

Edes, Shirley - Homeplace, Ball Park Rd., 5 acres \$4,350, buildings \$9,000, Tax \$1,086.08.

Ellis, Samuel B. & Mary F. - Homeplace, Center Rd., 9 acres \$5,800, buildings \$12,203, Tax \$1,470.12

Erickson, Carl G. - Homeplace, Brook Road, 65 acres \$26,000, Land Use \$3,762, buildings \$52,070, Tax \$4,559.24.

Faulkner, Frederick P. & Linda R. - Homeplace, Cross Rd., 1.5 acres \$1,750, buildings \$15,875, Tax \$1,439.26.

Field, Carson M. & Dorothy P. - Homeplace, Lear Hill Rd., 3 acres \$2,000, buildings \$10,650, Vet. Ex. \$50.00, Tax \$983.00.

Filkins, Donald L. & Judith A. - Homeplace, Brook Rd., 1 acre \$1,300, buildings \$10,100, Tax \$930.92.

Fitzpatrick, John P. & Margaret A. - Homeplace, Mountain Rd., 5 acres \$2,500, buildings \$22,500, Tax \$2,041.50.

Flewelling, Mark C. Sr. & Beverly M. - Homeplace, Rt. 10, 1 acre \$2,400, buildings \$14,000, Vet. Ex. \$50.00, Tax \$1,289.22.

Flewelling, Mark C. Sr. & Beverly M. - Smith Lot & Barn, .75 acres \$450, buildings \$1,500, Tax \$159.24.

Flewelling, Mark C. Sr. & Beverly M. - Land East Side Rt. 10, 1 acre \$1,500, Tax \$122.49.

Flewelling, Mark & Tammy - Land & Buildings, Norton Lot, Rte. 31, 4 acres \$2,000, Tax \$359.06.

Fowler, Dennis & Kelly - Covitt Place, Route 10, .5 acres \$850, buildings \$7,050, Tax 645.11.

Fox, Edna & David - House & Land, Ball Park Rd., 1 acre \$1,200, buildings \$7,600, Tax \$668.61.

Gagnon, Wilfred J. & Loretta G. - Homeplace, Lot 5 DuBois, \$3,000, buildings \$8,000, Tax \$898.26.

Gagnon, Wilfred J. & Loretta G. - Lots 26-28 DuBois, 1.09 acres \$1,200, buildings \$3,500, Tax \$383.80.

Galpin, Ralph W. & Frances E. - Homeplace, Province Rd., 3 acres \$3,900, buildings \$6,750, Tax \$869.68.

Gardner, Russell & Natalie - Homeplace, Mummery Rd., 8 acres \$3,000, buildings \$19,000, Vet. Ex. \$50.00, Tax \$1,746.52.

Gentes, Andre L. - Homeplace, Rt. 10, 1.5 acres \$1,000, buildings \$9,000, Tax \$816.60.

Gentes, Andre L. - Barn, West Side Rt. 10, buildings \$350, Tax \$28.58.

German, Russell F. - House, Ball Park Road, 1 acre \$1,500, buildings \$10,000, Tax \$939.09.

Ghidoni, Donald J. & Judith S. - Homeplace, Ball Park Rd., 30 acres \$5,100, Land Use \$2,083, buildings \$14,200, Vet. Ex. \$50.00, Tax \$1,279.67.

Gladue, Edith C. - Homeplace, Brook Rd., Mobile Home \$2,975, Tax \$242.94.

Gonyea, Rodney & Tracey - House & Land Rt. 10, 1.62 acres \$3,000, buildings \$12,900, Tax \$1,298.39.

Goyette, Corinne M. - Homeplace, Rt. 10, 10 acres \$4,500, buildings \$10,750, Tax 0.00.

Goyette, Mrs. Dorothy & Gary R. - Homeplace, Province Rd., 1.25 acres \$2,850, buildings \$7,600, Vet. Ex. \$50.00, Tax \$803.35.

Goyette, Leo J. Jr. & Christine - Mobile Home, Cross Rd., 2.2 acres \$1,000, buildings \$1,000, 1972 Mobile Home \$3,246, Tax \$428.39.

Guillemette, Alfred & Joyce E. - Cottage, Lot 23 DuBois \$1,300, buildings \$6,150, Vet. Ex. \$50.00, Tax \$558.37.

Hadley, Robert E. & Francis - Homeplace, 1 acre \$1,200, buildings \$8,250, Tax \$771.69.

Hadley, Robert E. & Francis - Land, Lear Hill \$250, Tax \$20.42.

Hadley, Robert E. & Frances E. - Smart Land, 9 acres \$1,450, Tax \$118.41.

Hamel, Bruce & Sherri L. - Land, Brook Road, 6.4 acres \$3,840, Tax \$313.57.

Hamilton, John & Louise - Homeplace, Rte. 31, 3.78 acres \$3,000, buildings \$8,705, Tax \$955.83.

Hamilton, Lloyd H. & Shirley A. - Homeplace, Brook Rd., .75 acres \$2,500, buildings \$13,000, Vet. Ex. \$50.00, Tax \$1,215.73.

Hamilton, Robert E. & Beverly A. - Homeplace, Brook Rd., 3 acres \$2,750, buildings \$15,250, Tax \$1,469.88.

Hamilton, Robert E. & Beverly A. - Gocha Lot, 44 acres \$1,800, Land Use \$725, Tax \$59.20.

Hayward, Mark A. & Tina M. - Homeplace, Rte. 10, 5 acres \$1,800, mobile home \$3,423, buildings \$4,012, Tax \$426.51.

Haywood, Darlene - Homeplace, Lot 5A, Brook Rd. 1.2 acres \$1,000, buildings \$12,000, Tax \$1,095.88.

Hebert, George L. & Debora J. - Homeplace, Washington Rd., 1.25 acres \$1,750, buildings \$15,500, Tax \$1,408.64.

Hemingway, Raymond J. & Robin L. - Homeplace, Rt. 10E, 3.5 acres \$2,000, buildings \$8,894, Tax \$889.60.

Henderson, Ronald C. & Katherine M. - House & Land, Province Rd., 40 acres \$7,350, buildings \$17,950, Tax \$1,764.89.

Hill, Richard C. & Nancy J. - Homeplace, Cor. Cross & Province Rd., 2.5 acres \$2,750, buildings \$15,000, Vet. Ex. \$50.00, Tax \$1,399.47.

Hodgeman, Bruce & Henrietta - Homeplace, Sholes Rd., 5 acres \$2,100, buildings \$15,000, Tax \$1,396.39.

Hodgeman, Frank Jr. & Ivonne R. - Homeplace, Cross Rd., 57 acres \$6,400, Land Use \$3,161, buildings \$11,750, Vet. Ex. \$50.00, Tax \$1,167.63.

Hodgman, Robert & Jean - Homeplace, Sholes Rd., 1 acre \$1,150, buildings \$8,500, Tax \$788.02.

Hooper, John H. - Homeplace, Washington Rd., 8 acres \$2,300, buildings \$10,500, Tax \$1,047.29.

Hooper, John P. & Debra L. - Homeplace Washington Rd., 5 acres \$4,050, buildings \$10,650, Tax \$1,200.40.

Hopkins, John P. - Mobile Home, Brickyard Rd., 20 acres \$2,000, Mobile Home \$1,890, buildings \$3,647, Tax \$615.47.

Horn, William H. & Virginia J. - New house, S. Side Pond Access land, 2.6 acres, \$2,500, buildings \$17,680, Tax \$1,597.90.

Hughes, William A. & Patricia - Homeplace, Ball Park Rd., 95 acres \$10,450, buildings \$22,500, Vet. Ex. \$50.00, Tax \$2,640.70.

Hunter, Daniel W. - Brook Rd., Old Town Shed, Land \$200, building \$350, Tax \$44.91.

Hunter, Daniel W. & Hazel A. - Homeplace, Brook Rd., 1 acre \$1,550, buildings \$6,800, Vet. Ex. \$50.00, Tax. \$223.56.

Hunter, Daniel W. & Hazel A. - Woodworking Shop, 1 acre \$300, buildings \$1,000, Tax \$106.16.

Huot, Yvette - Homeplace, Washington Rd., 8.5 acres \$8,000, buildings \$9,100, Tax \$1,396.39.

Huot, Yvette - Mobile Home, Rt. 31, 5 acres \$3,000, buildings \$1,000, Mobile Home \$3,378, Tax \$602.49.

Hutter, Robert E. Jr. & Peggy T. - Homeplace, Brook Rd., 2 acres \$3,050, buildings \$11,550, Tax \$1,192.24.

Hutter, Robert E. Jr. & Peggy T. - Land, Brook Rd., 30 acres \$6,930, Land Use \$1,070, Tax \$87.38.

Janicke, Gary R. & Linda L. - Homeplace, Center Rd., 8 acres \$2,800, buildings \$8,250, Vet. Ex. \$50.00, Tax \$852.34.

Janicke, Gary R. & Linda L. - Land, Center Rd., 20.1 acres \$2,000, Land Use \$322, Tax \$26.29.

Jennings, Edwin & Shirley - Homeplace, Lear Hill Rd., 2 acres \$1,050, buildings \$5,650, Tax \$547.12.

Jillette, Arthur Jr. & Beatrice - Homeplace, Brickyard Rd., 65 acres \$6,500, Land Use \$3,978, buildings \$12,350, Tax \$1,133.34.

Johnson, Paul E. & Laurel A. - Homeplace, Rt. 10, 40 acres \$3,700, buildings \$9,400, Tax \$1,069.75.

Jones, Douglas E. & Edith M. - Homeplace, Rt. 10, .5 acres \$2,850, buildings \$10,600, Vet. Ex. \$50.00, Tax \$1,048.33.

Jones, John & Barbara - House & Lot, Rt. 31, 60 acres \$8,500, buildings \$9,400, Tax \$1,461.71.

Keach, Gertrude Y. - Homeplace, Lear Hill Rd., 24 acres \$2,850, buildings \$5,350, Tax. 0.00.

Keach, Gertrude Y. - Woodlot, Mummery Rd., 10 acres \$1,100, Tax \$89.83.

Kempton, Deborah F. - Mobile Home, Rt. 10, 1.5 acres \$700, buildings \$200, 1967 Mobile Home \$3,000, Tax \$318.47.

Kempton, Ronald & Dianne - House & Land, Cross Rd., 2 acres \$2,000, buildings \$18,900, Tax \$1,656.69

Kendall, Kenneth C. & Joyce M. - Homeplace, Lot 1 Bonny Acres \$2,250, buildings \$8,323, Vet. Ex. \$50.00, Tax \$813.39.

Killoran, John & Barbara - Homeplace, Center Rd., 3.5 acres \$2,500, buildings \$11,281, Tax \$1,125.36.

Koscielniak, Michael P. & Patti S. - Homeplace, Cross Rd., 5 acres \$3,000, buildings \$16,000, Tax \$1,551.54.

Krause, Paul G. - Homeplace, Rt. 10, 6.6 acres \$4,000, buildings \$12,500, Vet. Ex. \$50.00, Tax \$1,297.39.

Lambert, Anthony J. & Lynn S. - Homeplace, Brook Rd., 3.57 acres \$5,500, buildings \$13,950, Tax \$1,588.29.

LaRoy, Sandra G. - Homeplace (modular), Brook Rd., .75 acres \$1,900, buildings \$16,000, Tax \$1,461.71.

Lamery, Richard Sr. & Arlene E. - Homeplace, Rt. 10, 5 acres \$2,000, buildings \$6,600, Vet. Ex. \$50.00, Tax \$652.28.

Lamery, Steven & Kim Gaddes - Homeplace, Route 10, 18.1 acres \$2,875, buildings \$10,235, Tax \$1,070.56.

LeClerc, George E. & Theresa - Bartlett Lot, Center Road, 5.9 acres \$2,500, Tax \$204.15.

LeClerc, George E. & Theresa - Homeplace, Bartlett lot, Center Rd., 35 acres \$4,000, buildings \$16,000, Vet. Ex. \$50.00, Tax \$1,583.20.

LeClerc, George E. & Theresa - Jordan Land Center Rd., 4.4 acres \$1,400, Tax \$114.32.

Leslie, Richard & Joan B. - Homeplace, Washington Rd., 5 acres \$2,000, buildings \$14,299, Tax \$1,330.98.

Lord, Mark S. & Diana H. - Homeplace, Brook Rd., 3 acres \$1,100, buildings \$6,200, Tax \$596.12.

Lund, Frank & Mary - Homeplace, Brook Rd., 3 acres \$1,950, buildings \$12,700, Tax \$1,196.32.

MacIntyre, Rickie Sr. & Alice - Homeplace, Washington Rd., 4 acres \$4,700, buildings \$6,500, Tax \$914.59.

Mason, Howard C. & Josephine M. - Mobile Home, Mummery Rd., 13 acres \$3,900, buildings \$2,258, 1972 Mobile Home \$5,600, Vet. Ex. \$50.00, Tax \$501.86.

Mayer, Herman - Deering Land, Brook Rd., 10.1 acres \$6,500, buildings \$15,000, Tax \$1,755.69.

McGuire, Robert J. & Adrian E. - Homeplace, Washington Rd., 5 acres \$3,000, buildings \$12,000, Tax \$1,224.90.

Merrigan, Peter & Melinda - Homeplace, Brook Rd., 12 acres \$2,092, buildings \$21,067, Tax \$1,891.16.

Mileti, Joseph & Barbara - Homeplace, Cross Rd., Lot 1 Eastman Div., 5.6 acres \$2,500, buildings \$11,000, Tax \$979.92.

Miller, Ronald M. Jr. - A-frame and land, Brook Rd., \$2,400, buildings \$9,500, Tax \$971.75.

Miller, Ulrike - Homeplace, Route 10, 1.45 acres \$1,000, buildings \$14,150, Tax \$1,237.15.

Morrow, Marion D. - Homeplace, Lot 6 DuBois \$2,650, buildings \$7,250, Vet. Ex. \$50.00, Tax \$758.43.

Morrow, Marion D. - Lots 24-25 DuBois \$800, Tax \$65.33.

Moul, James T. and Donna T. - Land and Buildings, Lempster Coach Rd., 23.3 acres \$4,200, Land Use \$1,100, building \$4,307, Tax \$441.54.

Moul, Lillian - Homeplace, Lempster Coach Rd., 17 acres \$7,300, Land Use \$1,537, buildings \$18,350, Vet. Ex. \$50.00, Tax \$1,573.97.

Murgatroy, Raymond Sr. - Homeplace, Brook Rd., 2 acres \$2,200, buildings \$2,000, Vet. Ex. \$50.00, Tax 0.00.

Mygatt, Philip S. & Andrea L. - Homeplace, Cross Rd., 2 acres \$2,500, buildings \$19,000, Vet. Ex. \$50.00, Tax \$1,746.52.

Mygatt, Philip S. & Andrea L. - Land E. Side Cross Rd, 2 acres \$500, Tax \$40.83.

Nash, Mary Ann - Homeplace, Rte.31, 28.55 acres \$14,275, Land Use \$4,324, buildings \$16,312, Tax \$1,685.14.

Nelson, Arthur W. & Elizabeth - Homeplace, Center Rd., 25 acres \$8,400, buildings \$15,600, Tax \$1,959.84.

Nelson, Arthur W. & Elizabeth - Powers Lot, Center Rd., Rt. 31, .5 acres \$800, Tax \$65.33.

Nelson, Arthur & Elizabeth - Cottage Land, Center Rd., 2 acres \$2,700, buildings \$1,650, Tax \$271.35.

Nelson, Audrey - Homeplace & Shop, Brook Rd., 27.55 acres \$9,440, Land Use \$1,680, buildings \$18,500, Tax \$1,647.90.

Nelson, Gordon C. & Adaline - Homeplace & Store, Rt. 10, 2 acres \$2,550, buildings \$29,734, Vet. Ex. \$50.00, Tax \$2,586.31.

Nelson, Gordon & Adaline - Woodland, Cross Rd., 25 acres \$3,000, Tax \$244.98.

Nelson, Lars - Robbins Lot, Province Rd., 28 acres \$5,000, buildings \$15,843, Tax \$1,702.04.

Nelson, Paul H. - Homeplace, Brook Rd., 1 acre \$3,600, buildings \$16,000, Tax \$1,600.54.

Neuwirt, Michael E. & Evelyn T. - Homeplace, Lot 4 Rand Pond, .25 acre \$5,200, buildings \$13,700, Tax \$1,543.37.

Neuwirt, Michael E. & Evelyn T. - Cottage Lot 5, H&P land \$6,750, buildings \$2,800, Tax. \$595.73.

Newell, Ronald S. & May O. - Homeplace, Lot 13 H&P \$5,850, buildings \$9,200, Tax \$820.68.

Newman, Doris C. - Homeplace, Center Rd., 80 acres \$8,150, Land Use \$3,980, buildings \$10,150, Tax \$745.56.

Noyes, Gregory J. & Karen A. - Homeplace, Brook Rd., .75 acre \$2,400, buildings \$6,500, Tax \$726.77.

O'Clair, Douglas & Ann L. - Homeplace, Cross Rd., Lot 7, 5 acres \$3,000, buildings \$15,594, Tax \$1,518.39.

Orrok, James F. & Jennie - Mobile Home, Province Rd., 2 acres \$1,750, buildings \$10,800, 1968 Mobile Home \$2,750, Tax \$1,249.40.

Orthman, Tralee & Marion - Homeplace, Province Rd., 1 acre \$900, buildings \$19,223, Tax \$1,643.24.

Parmalee, Dennis F. & Janice S. - Homeplace, Rte. 31, 3 acres \$2,300, buildings \$10,500, Tax \$1,045.25.

Pavlik, David J. & Mary R. - Homeplace, Province Rd., 10.7 acres \$4,150, buildings \$15,000, Tax \$1,563.79.

Pearson, Charles - Homeplace, Rt. 10, 3 acres \$1,900, buildings \$7,000, Vet. Ex. \$50.00, Tax \$268.47.

Pelletier, Alan - Mobile Home \$2,904.00, Tax \$237.22.

Pelletier, Patricia - Homeplace, Cross Rd., 35 acres \$4,350, buildings \$5,550, Vet. Ex. \$50.00, Tax \$758.43.

Pertusio, Rene & Grace - Homeplace, Center Rd., 5.5 acres \$4,000, buildings \$11,850, Tax \$1,294.31.

Peterson, Sylvia R. Meier - Cottage & Land, w. side Rte. 10, 1 acre \$1,500, buildings \$3,500, Tax \$408.30.

Pieczarka, Fred - Old Lempster Coach Rd. and Rt. 31, 2 acres \$2,250, Vet Ex. \$50, Tax \$133.74.

Pieczarka, Fred - House & Lot #1, Brook Rd., 4.91 acres \$7,365, buildings \$17,500, Tax \$2,030.48.

Pockett, Paul W. - Homeplace, Brook Rd., .5 acres \$900, buildings \$5,700, Tax \$488.96.

Porter, Raymond L. - Homeplace, Lot 6A H&P \$1,450, buildings \$7,750, Tax \$751.27.

Powers, Thomas B. & Carmela P. - Homeplace, Washington Rd., 48 acres \$9,100, Land Use \$2,741, buildings \$15,600, Vet. Ex. \$50.00, Tax \$1,447.73.

Powers, Thomas B. & Carmela P. - Rollins Place, Washington Rd., 222 acres \$18,250, Land Use \$13,946, buildings \$6,050, Tax \$1,632.87.

Prior, Robert A. & Marilyn T. - Homeplace, Center Rd., 4.8 acres \$2,800, building \$9,400, Mobile Home \$2,950, Vet. Ex. \$50.00, Tax \$1,157.75.

Purmort, Rita & Richard A. - Homeplace, Brook Rd., 19 acres \$6,900, Land Use \$5,703, buildings \$16,050, Vet. Ex. \$100, Tax \$1,676.35.

Purmort, Rita - Land, 118 acres \$8,250, Land Use, \$3,340, Tax \$273.48.

Purmort, Rita - Lot 12 H&P \$5,450, Tax \$339.97.

Purmort, Rita - Ekberg Land, Rand Pond (½ interest w/K. Shaw est.) 100 acres \$9,600, Tax \$783.94.

Purmort, Rita - Land 15 acres \$2,000, Land Use \$1,450, Tax \$118.41.

Purnell, Anna D. - Homeplace, Rt. 10, 10 acres \$6,350, buildings \$15,200, Vet. Ex. \$50.00, Tax \$1,709.77.

Purnell, Anna D. - Land & Building Rt. 10, 86 acres \$8,600, buildings \$1,150, Tax \$796.19.

Raitto, Jeffrey - Homeplace, West Side Brook Rd., Lot 4, 6.3 acres \$4,498, buildings \$15,300, Tax \$1,616.70.

Rand Pond Campground, Inc. - Cottage & Campground, 18 acres \$43,000, Buildings \$30,000, Tax \$6,002.01.

Reed, Roger & Susie - Homeplace, Brook Rd., 8 acres \$6,400, buildings \$12,200, Tax \$1,518.88.

Robbins, Katheryn L. - Homeplace, Province Rd., 3 acres \$2,500, buildings \$9,800, Tax \$1,004.42.

Roberts, Roberta E. - Goyette Land Rt. 10-W, 1.5 acres \$1,700, Tax \$138.82.

Roberts, Roberta E. - Homeplace, Rt. 10E, 4.5 acres \$2,800, buildings \$9,650, Tax \$1,016.67.

Roberts, Roberta E. - Anastos Land Rt. 10E, 2 acres \$1,750, Tax \$142.91.

Robillard, Bratan V. - Homeplace, Brook Rd., 58 acres \$11,400, Land Use \$8,490, buildings \$9,350, Vet. Ex. \$50.00, Tax \$1,406.81.

Robillard, Bratan V. - Land W. Side Brook Rd., 40 acres \$9,800, Land Use \$5,233, Tax \$427.33.

Rochford, Paul - Homeplace, Brook Rd., .5 acres \$1,250, buildings \$4,500, Vet. Ex. \$50.00, Tax \$419.55.

Rogers, Warren E. Jr. - Homeplace, Rte. 10, 12 acres \$3,850, Land Use \$1,750, buildings \$16,750, Tax \$1,510.71.

Rollins, Robert H. & Caroline - Homeplace, Rand Pond, .28 acres \$6,450, buildings \$20,000, Vet. Ex. \$50.00, Tax \$2,109.91.

Rollins, Leon Jr. - Homeplace, Province Rd., 1.2 acres \$2,000, buildings \$10,000, Vet. Ex. \$50.00, Tax \$929.92.

Russell, George, (½ interest w/R. Ayotte) - Cross Rd., 4 acres \$1,250, buildings \$850, Tax \$171.49.

Sampson, Howard A. & Patricia - Homeplace, Lot 2, Cross Rd., 5 acres \$3,000, buildings \$16,120, Tax \$1,561.34.

Sargent, Roger J. & Jean L. - Homeplace, Cross Rd., 1.5 acres \$1,500, buildings \$13,700, Tax \$898.18.

Schendler, Sylvan & Virginia - Homeplace, Lempster Coach Rd., 75 acres \$9,650, Land Use \$2,249, buildings \$28,310, Vet. Ex. \$50.00, Tax \$2,445.45.

Schendler, Sylvan & Virginia - Land, E. Side Lempster Coach Rd., 85 acres \$15,200, Land Use \$1,414, Tax \$115.47.

Schendler, Sylvan & Virginia - Shedd Lot, 10 acres \$5,000, Land Use \$161, Tax \$13.15.

Schendler, Sylvan & Virginia - Peter Ayotte Land, 90 acres \$4,500, Land Use \$1,449, Tax \$118.33.

Schendler, Virginia - Lot 1, Old Campbell Land, 82 acres \$12,300, Land Use \$2,494, Tax \$203.66.

Scranton, John H. - Homeplace, Brook Rd., 70 acres \$5,125, Land Use \$4,018, buildings \$10,000, Tax \$1,144.71.

Scranton, John H. - Lot on Brook Rd., 30 acres \$2,500, Land Use \$1,179, Tax \$96.28.

Scranton, John H. - Harrad Land, 3 acres \$3,300, Tax \$269.48.

Scranton, John H. - Homeplace, Brook Rd., 70 acres \$5,125, Land Use \$4,018, buildings \$10,000, Tax \$1,144.71.

Scranton, John H. - Lot on Brook Rd., 30 acres \$2,500, Land Use \$1,179, Tax \$96.28.

Seavey, Robert E. & Catherine - Homeplace, Rt. 10, 5.4 acres \$2,500, buildings \$10,907, Tax \$1,094.82.

Shea, Barry J. & Patricia - Homeplace, Washington Rd., 31.4 acres \$10,000, Land Use \$1,717, buildings \$12,850, Vet. Ex. \$50.00, Tax \$1,139.54.

Shepard, Madeline - Homeplace, Rt. 10, 1 acre \$1,050, buildings \$2,050, Tax \$253.15.

Sherman, Thomas M. & Marilyn J. - House Lot, Center Rd., 5.5 acres \$5,080, buildings \$9,000, Vet Ex. \$50, Tax \$1,099.77.

Skinner, Robert A. - Homeplace, Brook Rd., 3.9 acres \$5,718, buildings \$19,625, Vet. Ex. \$50.00, Tax \$2,019.51.

Smith, Carlyle - Homeplace, east side Brook Rd., 6 acres \$6,000, buildings \$14,000, Tax \$1,633.20.

Smith, Carlyle - Land, west side Brook Rd., 2 acres \$2,000, Tax \$163.32.

Smith, Carlyle - Lucas Land, Brook & Province Rd., 1.5 acres \$4,000, Tax \$326.64.

Smith, Fredric M. & Christine - Homeplace, Province Rd., 3 acres \$2,750, buildings \$15,500, Vet. Ex. \$50.00, Tax \$1,440.30.

Smith, Patricia A. - Homeplace, Washington Rd., 2.5 acres \$1,500, buildings \$15,950, Tax \$1,424.97.

Smith, Robert J. & Theresa - Lot 2 Cross Rd., 5.4 acres \$4,500, buildings \$20,339, Tax \$2,028.35.

Sova, Charles J. & Alice - Homeplace, Washington Rd., 50 acres \$6,500, Land Use \$2,597, buildings \$17,700, Elderly Ex. \$20,000, Tax \$24.25.

Starr, Marie F. - Homeplace, Center Rd., 2.5 acres \$2,600, buildings \$12,131, Tax \$1,202.93.

Starcher, Faith - Homeplace, Washington Rd., 10 acres \$5,000, buildings \$17,122, Tax \$1,806.48.

Stelljes, John & Joan B. Leslie - Homeplace, Washington Rd., 107 acres \$12,350, Land Use \$5,335, buildings \$6,000, Vet. Ex. \$50.00, Elderly Ex. \$10,000, Tax \$59.02.

Stevens, Kerry & Deborah L. - Homeplace, Center Rd., 6.4 acres \$3,000, buildings \$10,275, Tax \$1,084.04.

Stevens, Kerry A. & Deborah L. - Land, William Stevens Subdivision, 21.5 acres, Land Use \$967, Tax \$78.97.

Stevens, William H. & M. Lois - Homeplace, Center Rd., 88.5 acres \$10,882, Land Use \$2,878, buildings \$9,450, Vet. Ex. \$50.00, Tax \$956.70.

Stevens, William H. & M. Lois - Barn & Land, S. Side Center Rd., 1.1 acres \$750, buildings \$850, Tax \$130.66.

Stevens, William S. & Deborah - Mobile Home, Brickyard Rd., 2 acres \$2,000, buildings \$1,000, Mobile Home \$2,500, Tax \$449.13.

Stout, Elmer E. & Mary E. - House & Lot 5, Cross Rd., 5 acres \$4,000, buildings \$13,598, Vet. Ex. \$50.00, Tax \$1,387.05.

Straw, Robert A. - Homeplace, Lot 7 H&P, \$6,200, buildings \$20,000, Tax \$2,139.49.

Straw, Robert & Muriel - Cottage, Lot 6 H&P, \$6,450, buildings \$450, Tax \$563.45.
 Sunapee Mt. Grange - Hall Rt. 10, Land \$400, buildings \$3,900, Tax 0.00
 Sunapee Mt. Grange - Newton Park, Washington Rd., \$600, Tax 0.00
 Sweet, Madgelene J. - Homeplace, Ballpark Rd., 2 acres \$2,000, buildings \$14,334,
 Tax \$925.53.
 Tenney, John & Jean - Homeplace, Sholes Rd., 3 acres \$1,550, buildings \$12,200,
 Tax \$1,122.83.
 Theodore, Stratton & Florence R. - Homeplace, Old Lempster Coach Rd., 6 acres
 \$4,450, buildings \$10,150, Tax \$1,192.24.
 Thompson, Mark S. - Homeplace, Leary Lot, Washington Rd., 6.2 acres \$4,000,
 buildings \$10,400, Tax \$1,175.90.
 Thorngren, Carl R. & Janet P. - Homeplace, Washington Rd., 3 acres \$3,150,
 buildings \$6,600, Vet. Ex. \$100.00, Tax \$696.19.
 Truell, Michael J. & Joanne M. - Homeplace, Province Rd., Purmort Lots 1&2, 6.5
 acres \$4,500, buildings \$12,000, Tax \$1,347.39.
 Walter, James P. & Mary C. - Homeplace, Cross Rd., 6.5 acres \$3,750, buildings
 \$18,300, Tax \$1,800.60.
 Warburton, Virginia A. - Homeplace, Rt. 10, 6 acres \$2,400, buildings \$8,300, Elderly
 Ex. \$20,000, Tax 0.00
 Warburton, Harry A. Jr. - Homeplace, Mummery Rd., 5 acres \$2,000, buildings
 \$11,588, Tax \$1,109.60.
 Wentzell, Richard Aubrey - Bonny Acres, Lots 14, 15 & 21, \$2,700, buildings \$20,000,
 Tax \$1,853.68.
 Wex, Helmut H. - Mobile Home, Washington Rd., 1 acre \$2,250, buildings \$500,
 Mobile Home \$4,150, Tax \$563.45.
 Wex, Helmut H. - Land, Lempster Coach Rd., 1.6 acres \$1,500, Tax \$122.49.
 White, Edwin F. & Jean L. - Pieczarka House Lot 4, Brook Rd., 4.71 acres \$7,050,
 buildings \$17,500, Vet. Ex. \$50.00, Tax \$1,954.75.
 Whitney, Ronald G. & Leone P. - Homeplace, Center Rd., 10 acres \$6,500, buildings
 \$12,600, Tax \$1,559.71.
 Williamson, Esther G. - Homeplace, Messer Rd., 20 acres \$2,900, Land Use \$1,524,
 buildings \$10,900, Tax \$1,014.54.
 Williamson, Esther G. - Land & Buildings, W. Side Messer Rd., 20 acres \$2,900,
 Land Use \$1,892, buildings \$850, Tax \$223.91.
 Williamson, Esther G. - Land, N. Goshen, 1 acre \$500, Tax \$40.83.
 Winterholer, Bryant L. & Karen A. - Homeplace, Washington Rd., 5 acres \$4,300,
 buildings \$20,500, Tax \$2,025.17.
 Wood, Frederic & D. Elaine - Homeplace, Brook Rd., 3.2 acres \$2,350, buildings
 \$11,000, Vet. Ex. \$50.00, Tax \$1,040.16.
 Wood, Frederic & D. Elaine - Mobile Home, Washington Rd., 2.5 acres \$3,000,
 buildings \$3,464, 1967 Mobile Home \$2,300, Tax \$715.67.
 Wood, Frederic - Aiken Cottage, Brook Rd., 1 acre \$1,462, buildings \$3,900, Tax
 \$437.86.
 Wright, Ralph E. & Viola L. - Mobile Home, 10.4 acres \$4,550, buildings \$1,700,
 Mobile Home \$9,450, Tax \$1,282.06.
 Wright, Ralph E. & Viola L. - Mobile Home, buildings \$500, Mobile Home \$3,000,
 Tax \$285.81.
 Wright, Ralph E. & Viola L. - Store and Buildings, Rt. 10, .25 acre \$1,800, buildings
 \$23,000, Tax \$2,025.17.
 Young, Cloie - Homeplace, Rt. 10, 7 acres \$3,000, buildings \$5,400, Tax 0.00.
 Young, Donna - Homeplace, Lot 3 Bonny Acres, 1 acre \$1,450, buildings \$4,800,
 Tax \$510.38.
 Young, Edward I. & Florence E. - Homeplace, Rt. 10, 12.5 acres \$2,500, buildings
 \$22,250, Tax \$2,021.09.

Yurgeles, Michael J. & Heather - Homeplace, Center Rd., 12.8 acres \$2,857, Land Use \$2,465, buildings \$11,100, Tax \$1,107.72.
Zerbel, Arthur B. & Helen B. - Homeplace, Center Rd., 60 acres \$8,000, buildings \$15,000, Tax \$1,878.18.

**TAXABLE PROPERTY
NON-RESIDENT
1986**

Agel, J. Stephen - Land off Province Rd., 90 acres \$6,400, Tax \$522.62.
Albacento, Peter - House, Land, DeRo Rd., 45 acres \$4,300, buildings \$7,050, Tax \$926.84.
Anderson, John Jr. & Jean - Cottage, Lot 13, \$2,900, buildings \$5,700, Tax \$702.28.
Anderson, John Jr. & Jean - Back Lot \$700, Tax \$57.16.
Anderson, John Jr. & Kenneth - Crane Land, 208.5 acres \$17,700, Tax \$1,445.38.
Apholt, Paul W. - Lot 14 DuBois, \$750, (1/3 interest) Tax \$61.25.
Apholt, Paul W. - Lots 18&19 DuBois \$570, (1/3 interest), Tax \$46.55.
Apholt, Paul W. - Cottage, Lot 20 DuBois \$333, buildings \$1,970, (1/3 interest), Tax \$188.06.
Apholt, Paul W. & Eleanor M. - Lots 21, 22, DuBois \$1,550, Tax \$126.51.
Atkinson-Davis Corp. - Trow Lot, 30 acres \$2,100, Land Use \$386, Tax \$31.52.
Atkinson-Davis Corp. - Chandler-Hosley Lot, 178 acres \$8,900, Land Use \$2,293, Tax \$187.25.
Atkinson-Davis Corp. - Lears, Powers, Smart Land, 72 acres \$8,500, Land Use \$580, Tax \$47.36.
Atkinson-Davis Corp. - American Realty Land, 27 acres \$4,200, Land Use \$348, Tax \$28.42.
Atkinson-Davis Corp. - Howe Land, 25 acres \$2,000, Land Use \$322, Tax \$26.29.
Atkinson-Davis Corp. - Scranton-Lang Lot, 20 acres \$2,400, Land Use \$258, Tax \$21.07.
Atkinson-Davis Corp. - Farr-Lang Lot, 15 acres \$1,350, Land Use \$193, Tax \$15.76.
Atkinson-Davis/Land East Corp. - Town Lot, 125 acres \$7,500, Land Use \$4,200, Tax \$342.97.
Atkinson-Davis/Land East Corp. - Daphne Allen Lot, 105 acres \$6,250, Land Use \$1,352, Tax \$110.40.
Austin, Maurice Jr. & Beverly - Greeley Lot, 39 acres \$2,950, Tax \$240.90.
Avery, John Jr. - Cottage, Land, Cross Rd., 7 acres \$1,100, buildings \$1,000, Tax \$171.49.
Avery, John Sr. - Land Cross Rd., 86 acres \$9,600, Tax \$783.94.
Ayotte, Henry/Fournier, Patricia - Ayotte Pasture, 19.6 acres \$3,000, Tax \$244.98.
Ayotte, Jeannette - House and land, Brook Rd., Lot 5B, 2 acres \$1,500, buildings \$11,508, Tax \$1,062.23.
Bailey, Barbara J. & Nancy Lee - Cottage land, Center Rd., \$1,900, buildings \$2,750.00, Tax \$379.72.
Bailey, Donald J. & Mary Ann - Lot 18A H&P Rand Pond \$850, buildings \$2,762, Tax \$294.96.
Bailey, George & Helen - Cottage, Lot 11 Bonny Acres \$1,950, buildings \$3,100, Tax \$412.38.
Bartlett, Allan S. & Verna M. - Lot #12, Rand Pond, \$5,450, Tax \$445.05
Bartlett, Phyllis A. - Gregg Lot, 26.2 acres \$5,775, Tax \$471.59.
Bartlett, Michael A. - Eastman Lots 2&3, Cross Rd., 4.41 acres \$2,500, Tax \$204.15.
Beaulieu, Robert B. & Donna J. - Gilman Lot, Lear Hill, 100 acres \$4,000, (1/2 interest). Tax \$326.64.
Bellavance, Donald L. - House & Land, Cross Rd., 6.5 acres \$3,200, buildings \$6,750, Tax \$792.10.

Bergeron, Howard & Pauline R. - Land, north side Brook Rd., 26 acres \$2,300, Tax \$187.82.

Berry, Daune A. - Winterland, Rte. 10, \$1,000, Tax \$81.66.

Brightman, Earl R. & Eleanor - Gilman Lot, Lear Hill, 100 acres \$4,000, ($\frac{1}{2}$ interest), Tax \$326.64.

Bua, Joseph A. & Patricia A. - Land, west side Rand Pond, \$2,000, Tax \$163.32.

Budney, Victor J. - Mobile Home, Ball Park Rd., \$5,500, buildings \$300, Mobile Home \$5,680, Tax \$1,019.12.

Burford, Carol H. - Herndron Place, Cross Rd., 109 acres \$2,650, buildings \$4,300, ($\frac{1}{2}$ interest), Tax \$567.54.

Burford, Robert E. & Lois N. - Cottage, Lot 11A H&P \$1,200, buildings \$5,450, Tax \$543.04.

Burford, Robert E. & Lois N. - Land Back of Lot 11A H&P, 5 acres \$500, Tax \$40.83.

Burford, Robert E. & Lois N. - W. Nelson Place, Rt. 10, .33 acres \$1,900, buildings \$10,000, Tax \$971.75.

Bushnell, Leonard S. & Sharon - Benjamin Rand Place, 12 acres \$2,600, buildings \$9,000, Tax \$947.26.

Byrne, Mildred E. - Shedd Lot, 35 acres \$2,800, Tax \$174.66.

Canniff, Paul & Joyce - Lot off Rt. 10, 49 acres \$3,400, Land Use \$789, Tax \$64.43.

Cannon, Peter & Elaine - Cottage & Land, Province Rd., 18 acres \$5,500, buildings \$3,200, Tax \$710.44.

Cannon, Peter & Elaine - Hall Lot, Province Rd., 23 acres \$5,000, Tax \$408.30.

Casagrande Children - Land, E. Side Province Rd., 16 acres \$6,300, Land Use \$258, Tax \$21.07.

Casagrande Children - Trudeau Place, W. Side Province Rd., 362 acres \$36,200, Land Use \$7,796, buildings \$12,450, Tax \$1,653.29.

Casagrande, Dirk - Griswold Land, 15 acres \$2,300, Land Use \$331, Tax \$27.03.

Casagrande, Leo & Carla Maria - Morey Place, 113 acres \$10,600, Land Use \$3,787, buildings \$9,950, Tax \$1,121.76.

Casagrande, Leo & Carla Maria - Robbins Lot, 175 acres \$7,900, Land Use \$2,818, Tax \$230.12.

Chamberlain, Donald H. & Carolyn M. - House lot 7 & 8, Rands Rond, \$5,200, buildings \$10,000, Tax \$1,241.23.

Chiaradonna, John H. & June R. - Cottage, Lot 7 DuBois \$1,950, buildings \$4,750, Tax \$547.12.

Chiaradonna, William J. & Arlene S. - Lot 8 cottage, Bonny Acres, \$1,950, buildings \$4,500, Tax \$526.71.

Collings, David A. - Cottage Lot, Brook Rd., 2 acres \$900, buildings \$3,950, Tax \$396.05.

Coombs, Melvin G. - Land, Washington Rd., 3 acres \$1,500, buildings \$600, Tax \$171.49.

Cote, Harold A. & Anne S. - Schoolhouse, Center Rd., 10 acres \$5,000, buildings \$2,300, Tax \$596.12.

Covit, Stewart & Andrew - Home, Land, Center Rd., 21 acres \$8,000, buildings \$20,000, Tax \$2,286.48.

Crawford, G. Henry - Cottage, Lot 17 H&P \$5,350, buildings \$5,350, Tax \$873.76.

Currier, Cedric E. & Doris G. - Land, Ball Park Rd., 3 acres \$1,550, Tax \$126.57.

Damery, Thomas A. & June C. - Cottage, Land, Brook Rd. \$2,100, buildings \$2,700, Tax \$391.97.

Dane, Deirdre - Harrad Land, Province Rd., 28 acres \$5,900, Tax \$481.79.

Davis, Stuart - Cottage, Lot 3 H&P \$5,850, buildings \$9,100, Tax \$1,220.82.

Delaney, Gary D. - Deering Land No. 1, 5 acres \$3,000, Tax \$269.48.

Denico, Warren Sr. & Catherine - Cottage, Lot, Rand Pond \$2,800, buildings \$5,000, Tax \$636.95.

DeRobertis, Marc A. - Cottage, Land, Center Rd., 2 acres \$2,000, buildings \$2,500, Tax \$367.47.

DeSpirito, Emil J. & Rose G. - Cottage, Lot 11 H&P \$5,500, buildings \$7,250, Tax \$1,041.17.

Dixon, Thomas P. & Margaret - House & Land, Center Rd., 10 acres \$7,300, Land Use \$1,405, buildings \$17,500, Tax \$1,543.78.

Dixon, Thomas & Margaret - Land, Center Rd., 5 acres \$3,000, Land Use \$141, Tax \$11.51.

Down to Earth, Inc. - Land, east side Brook Rd., 12.6 acres \$10,500, Tax \$857.43.

DuBois, Hilda - Land, W. Side Rand Pond \$550, Tax \$44.91.

DuBois, Hilda - Woodland, 111 acres \$11,500, Tax \$939.09.

DuBois, Hilda - Snack Bar & Land \$7,600, buildings \$500, Tax \$661.45.

DuBois, Hilda - Cottage, Lot 12 Bonny Acres \$1,700, buildings \$3,400, Tax \$416.47.

DuBois, Hilda - Lot 13 Bonny Acres \$1,300, Tax \$106.16.

Dumphy, Bernard - Mobile Home \$1,000, Tax \$81.66.

East Coast Land Holdings Ltd. - Powers Lot, 78 acres \$5,450, Tax \$445.05.

East Coast Land Holdings Ltd. - Bucker Lot, 24 acres \$2,050, Tax \$167.40.

Eastland, Michael & Sandy - Deering Land, Lot 2, 6.4 acres \$2,300, Tax \$187.82.

Egan, Joseph R. & Carol A. - Cottage, Land, Mummery Rd., 19.25 acres \$1,900, buildings \$225, (½ interest), Tax \$173.53.

Fairbanks, Mariam - Sholes Pasture, 30 acres \$3,000, Tax \$244.98.

Fancy, Phyllis - Cottage, Land, Brook Rd. \$2,350, buildings \$50, Tax \$195.98.

Fellows, Steve & Carolyn - Land, Washington Coach Rd., 31.3 acres \$6,000, Tax \$489.96.

Fennessey, Raymond F. - Cottage, Rand Pond Rd., 1 acre \$5,500, buildings \$6,250, Tax \$959.51.

Ferguson, John G. & Helen - Cottage, Land, Mummery Rd., 19.25 acres \$1,900, buildings \$225, (½ interest), Tax \$173.53.

Frazier, William A. & Dorothy - Cottage, Lot 3 Bonny Acres \$1,950, buildings \$3,750, Tax \$465.46.

Furbush, Linda & Leslie Petrano - Rand Pond Rd., Cottage, Lot 12 H&P, \$3,500, buildings \$4,850, Tax \$681.86.

Garber, Thomas R. & Anna - Homeplace, Lempster Coach Rd., 56.5 acres \$14,125, Land Use \$7,982, buildings \$13,350, Tax \$1,741.97.

Gary, Jerome S.D. - House & Land, Brook Rd., 60 acres \$28,950, buildings \$69,725, Tax \$8,053.72.

Gendron, Wilfred E. & Shirley L. - Cottage, W. Side Rand Pond \$4,850, buildings \$3,250, Tax \$661.45.

Genzlinger, R. Barry & Maureen - Homeplace, Lempster Coach Rd., 90 acres \$10,200, Land Use \$3,851, buildings \$18,000, Tax \$1,784.35.

Gibbs, Orville & Anna - Nutting Land, 26 acres \$2,860, Tax \$233.55.

Giffen, Maureen A. - Schoolhouse Rt. 10, .5 acres \$350, buildings \$2,950, Tax \$269.48.

Gilbert, Earl C. - Lot 19 H&P \$2,350, Tax \$191.90.

Gillespie, Donald & Mark - Lot 9A H&P \$1,000, Tax \$81.66.

Gillespie, William E. - Cottage, Lot 10A H&P \$1,000, buildings \$2,500, Tax \$285.81.

Gladue, Hazel M. - Gladue Homeplace, 81 acres \$8,100, buildings \$12,750, Tax \$1,702.61.

Goshen Forrest Trading Co. - Goldberg Land, Blood Valley, 2,036 acres \$97,000, Land Use \$68,168, Tax \$5,566.60.

Gould, Josephine - Cottage, Land, Center Rd., 5 acres \$2,200, buildings \$350, Tax \$208.23.

Greene, Richard & Elaine - Scott Pasture, House & Land, 55 acres \$6,160, Land Use \$3,852, buildings \$4,403 Tax \$674.10.

Greene, Thomas & Barbara - Scott Pasture, Land, 15 acres \$1,700, Tax \$138.82.

Grimes, Warren - Lot on Blood Brook, 1 acre \$500, buildings \$250, Tax \$61.25.

Griswold, Raymond Jr. & Lillian - Cottage, Lot 15 H&P \$5,600, buildings \$11,000, Tax \$1,355.56.

Griswold, Raymond Jr. - Lot 16 H&P \$5,600, Tax \$457.30.

Hallock, Robert & Jean - Land, Rte. 10, 21.9 acres \$7,735, buildings \$14,589, Tax \$1,822.16.

Harrison, Edith/Johnson, Ruth - Land, Brook Rd., 130 acres \$9,050, Land Use \$5,980, Tax \$488.33.

Heath, Norman E. & Esther S. - Cottage, Lot 10 DuBois \$2,650, buildings \$6,550, Tax \$751.27.

Helgren, Jeffrey - Lot, Cross Rd., 7 acres \$3,500, Tax \$285.81.

Herndon, Dale L. - Herndon Place, Cross Rd., 109 acres \$2,650, buildings \$4,300, ($\frac{1}{3}$ interest), Tax \$567.54.

Herndon, Richard - Herndon Place, Cross Rd., 109 acres \$2,650, buildings \$4,300, ($\frac{1}{3}$ interest), Tax \$567.54.

Heusser, Paul D. & Marta - Rand Pond, Lot 13 \$1,500, Tax \$122.49.

Holden, Clara P. - Cottage, Lot 14 H&P \$6,000, buildings \$8,800, Tax \$1,208.57.

Holt, Henry & Priscilla - Woodlot, Brook Rd., 3 acres \$3,700, Tax \$302.14.

Hook, Frank J. - Cottage, Lots 29-32 DuBois \$2,000, buildings \$4,050, Tax \$494.04.

Howard, Herbert G. - Land, E. Side Mountain Rd., 58 acres \$2,700, Land Use \$1,300, buildings \$400, ($\frac{2}{3}$ interest), Tax \$138.82.

Howard, Herbert G. - Hurd Pasture, Mountain Rd., 50 acres \$3,200, Land Use \$800, Tax. \$65.33.

Howard, Herbert - House & Land, Mountain Rd., 58 acres \$1,350, Land Use \$650, buildings \$200, ($\frac{1}{2}$ interest), Tax \$69.41.

Howard, Eric - Alexander Land, Mountain Rd., 28 acres \$1,960, Tax \$160.05.

Howard, Katherine G. - House, Land, Mountain Rd., 21 acres \$5,300, Land Use \$1,200, buildings \$11,650, Tax \$1,049.33.

Howard, Katherine G. - Ayotte Land, Mountain Rd., 35 acres \$2,450, Tax \$200.07.

Hubney, Robert J. & Nancy - Cottage & Land, Rt. 31, 16 acres \$4,900, buildings \$4,700, Tax \$783.94.

Hunter, Richard - Mobile home & land, Brook Rd., 5.5 acres \$2,200, mobile home \$1,449, Tax \$297.98.

Hurdle, James S. & Lucy - Cottage, Lot 15 DuBois \$2,900, buildings \$1,800, Tax \$383.80.

Huston, Milton T. & Elizabeth - House, Land, Mummery Rd., 52 acres \$7,000, buildings \$16,350, Tax \$1,906.76.

Italiano, William S. & Joan - House, Lot Bonny Acres \$2,500, buildings \$16,800, Tax \$1,576.04.

Johnson, Eles A. - Cottage, Lot, Rand Pond \$2,650, buildings \$8,050, Tax \$873.76.

Johnson, Maureen - Lot #1, Cross Rd., 7 acres \$2,100, Tax \$171.49.

Johnson, Maureen - Lot #2, Cross Rd., 6 acres \$1,800, Tax \$146.99.

Johnson, Maureen - Lot #3, Cross Rd., 6.3 acres \$1,890, Tax \$154.34.

Johnson, Maureen - Lot #4, Cross Rd., 6.7 acres \$2,010, Tax \$164.14.

Johnson, Maureen - Lot #5, Cross Rd., 7.1 acres \$2,130, Tax \$173.94.

Johnson, Mortimer S. - Cottage, Lot 2 DuBois \$2,750, buildings \$6,850, Tax \$783.94.

Jones, Anna - House Land, DeRo Rd., 20 acres \$2,350, buildings \$1,700, Tax \$191.90.

Jordan, Donald E. & Nancy D. - Land, Chandler Hill, Center Rd., 92 acres \$7,100, Land Use \$4,600, Tax \$375.64.

Kammerer, Beatrice M. - Cottage, Land, Center Rd., 3.5 acres \$3,750, buildings \$5,700, Tax \$771.69.

Kelly, Louise - Land, Province Rd., 20 acres \$3,650, Land Use \$552, Tax \$45.08.

Kennelly, Jeremiah P. - Lot #1 Nelson Sub-division, 7.45 acres \$2,235, Tax \$607.31.

Killion, Paul T. - House, Land, Province Rd., 1 acre \$2,500, buildings \$12,000, Tax \$1,184.07.

Korder, Walter O. R. - Land, Province Rd., 30 acres \$6,300, Tax \$514.46.

Kozela, John - Land, Ball Park Rd., 70 acres \$4,650, Tax \$379.72.

Kryzak, Walter & Dorothy - Cottage, Lot 1 H&P \$5,550, buildings \$8,450, Tax \$1,143.24.

Lance, Bruce E. & Miriam M. - Bonny Acres Lot 18, Cottage Lot #4, DuBois Rand Pond, land \$2,000, buildings \$5,000, Tax \$571.62.

Lewin Forests, Inc. - Land, 40 acres \$3,200, Tax \$261.31.

Libera, Leo - Land, Cross Rd., 10.7 acres \$3,550, Tax \$289.89.

Lincoln, David P. & Martha S. - House & Land, Ball Pk. Rd., 8 acres \$6,850, buildings \$13,000, Tax \$1,620.95.

Locke, Judith A. - Lot 14 DuBois \$750, ($\frac{1}{3}$ interest), Tax \$61.25.

Locke, Judith A. - Lots 18&19 DuBois \$570, ($\frac{1}{3}$ interest), Tax \$46.55.

Locke, Judith A. - Cottage, Lot 20 DuBois \$333, buildings \$1,970, ($\frac{1}{3}$ interest), Tax \$188.06.

Malloch, James C. & Harriet - A-Frame, Land, Brook Rd. \$3,400, buildings \$6,150, Tax \$779.85.

Marlborough, Gary F. - Cottage Lot 6 Bonny Acres, land \$2,000, buildings \$6,450, Tax \$690.03.

Martin, Evelyn - House & Land, Cross Rd., 5 acres \$2,500, buildings \$14,000, Tax \$1,347.39.

Mastin, Robert & Sherri - Cottage, Lot 3, DuBois, Rand Pond Rd., land \$2,800, buildings \$7,650, Tax \$853.35.

McClellan, Olive L. - Land, Brook Rd., 51 acres \$3,400, Tax \$277.64.

McCloskey, Ernest & Kathleen - Cottage, Lot 2 H&P Rand Pond \$5,450, buildings \$11,000, Tax \$1,343.31.

McConologue, Anthony J. - House, Land, Province Rd., 35 acres \$6,350, Land Use \$1,547, buildings \$5,600, Tax \$583.62.

McConologue, Anthony J. - Land, Province Rd., 25 acres \$4,100, Land Use \$460, Tax \$37.56.

McElreavy, John R. - Mobile Home, Land, Center Rd., 7.6 acres \$3,750, Mobile Home \$600, Tax \$306.23.

McGhee, Janet - House, Land, Ball Park Rd., 4 acres \$2,750, buildings \$5,600, Tax \$681.86.

McGuire, Stephen & Janet - Land, Cross Rd., 4.4 acres \$1,700, Tax \$138.82.

McNulty, Joseph & Judith - Cottage, Lot 3 Rand Pond \$3,100, buildings \$6,000, Tax \$743.11.

Menard, Julia - Homeplace, Rt. 10, 2 acres \$1,350, buildings \$4,900, Tax \$510.37.

Merrigan, Paul I & Lori E. - Old House, Land, Brook Rd., 7.9 acres \$2,973, Tax \$242.78.

Merritt, Carl S. - Land, Page Hill, 10 acres \$1,000, Tax \$81.66.

Miller, Gordon E. & Mary - Cottage, Lot 4 DuBois \$3,250, buildings \$7,400, Tax \$869.68.

Mirabile, Marsha L. - Homeplace, Brook Rd., 2 acres \$5,900, buildings \$9,150, Tax \$1,228.98.

Moen, Richard & Cathy - Lot 18, Rand Pond, \$4,450, buildings \$13,625, Tax \$1,476.00.

Murphy, Timothy C. & Jeanette - House, Province Rd., 2.5 acres \$1,750, buildings \$7,450, Tax \$751.27.

Neuberger, Donald & Barbara - Cottage, Lots 15, 16, 17 Bonny Acres \$2,800, buildings \$9,000, Tax \$963.59.

New England Forest Foundation - Lead Mine, Lot 50, 114 acres \$4,550, Land Use \$1,430, Tax \$116.77.

N.H. Electric Cooperative, Inc. - Electric Power Lines, 20.14 miles \$23,500, Tax \$1,919.01.

Nightingale, Robert H. & Muriel B. - Berquist Land, Twedell Sub-Div., 10.1 acres \$3,000, Tax \$244.98.

Nilsen, Arne & Ethel - Buildings, Land, Washington Rd., 5 acres \$2,500, buildings \$2,000, Tax \$367.47.

Nordstrom, Joseph A. - Cottage, Land, Rand Pond \$7,350, buildings \$4,700, Tax \$984.00.

Norris, Donald/Lamb, Paul D. - Land, Brook Rd., 39 acres \$3,750, Tax \$306.23.

Nutting, Raymond E. & Lillian - Greeley Lot, 20 acres \$2,200, Tax \$179.65.

Nye, George P. - House, Barn, Land, Province Rd., 2.5 acres \$2,450, buildings \$6,050, Tax \$694.11.

O'Connell Management Co., Inc. - Timberland, Blood Valley, 1,504 acres \$63,168, Land Use \$19,372, Tax \$1,581.92.

Oleson, Frederick B. - Camp, Brook Rd., 1 acre \$2,850, buildings \$650, Tax \$285.81.

Olipphant, Melvain - Shed, Land, Cross Rd., 4 Corners, 1 acre \$500, buildings \$200, Tax \$57.16.

Owens, Eldon J. - Blacksmith Shop, Lear Hill Rd. \$150, buildings \$200, Tax \$28.58.

Patti, Charles - Cottage, Land, Center Rd., 2 acres \$2,700, buildings \$1,650, Tax \$355.22.

Perkins, Elsie - Collins Lot, 27 acres \$2,700, Land Use \$435, Tax \$35.52.

Peterson, Isabelle W. - Cottage, Lots 11, 12, 13 DuBois \$7,650, buildings \$8,150, Tax \$1,290.23.

Peterson, Sherrie - Cottage, Lot 9 H&P \$6,450, buildings \$13,893, Tax \$1,661.21.

Peterson, Sherrill H. - Lot #8A, H&P, Rand Pond, land \$700, Tax \$57.16.

Peterson, Sherrill H. - Lot #10, Rand Pond, land \$3,000, Tax \$244.98.

Petrou, Paval V. & Nancy I. - Cottage, Land, Lear Hill, 5 acres \$2,850, buildings \$8,750, Tax \$714.53.

Philbrick, Clyde - Cottage lot, Brook Rd., 2 acres \$900, buildings \$3,950, Tax \$302.54.

Pietropaolo, Pasquale & Ann - Lot #5, Rand Pond, land \$6,750, buildings \$2,800, Tax \$779.85.

Pike, John G. III - Homeplace, Rt. 10, 6 acres \$4,150, buildings \$14,150, Tax \$1,494.38.

Pike, John G. III - Land & Barn, Rt. 10, \$300, buildings \$1,350, Tax \$134.74.

Pike, John G. III - Pike Land, 25 acres \$2,200, Tax \$179.65.

Pelky, Leon & Mabel B. - Densmore Cottage & Lot, Rand Pond, \$2,000, buildings \$1,850, Tax \$314.39.

Pratt, Howard M. - Woodlot, Cross Rd., 5 acres \$1,000, Tax \$81.66.

Public Service Co. of NH - Electric Light Lines \$79,655, Tax \$6,504.63.

Porter, David - Lot 12A, Rand Pond \$2,000, Tax \$163.32.

Randomskas, Lucille C. & Orlando, Vincenza - Land & Bldgs, Province Rd., 3 acres \$2,500, buildings \$19,450, Tax \$1,792.44.

Richmond, Philip L. Jr. - Cottage, Lots 5-6, Rand Pond \$5,500, buildings \$5,400, Tax \$890.09.

Rickert, Eleanor - Land, W. Side, Cross Rd., 10 acres \$6,000, Tax \$489.96.

Rickert, Paul D. & Ann G. Champagne - Land, Washington Rd., Rte. 31, 47 acres \$6,500, Tax \$530.79.

Ross, Joseph J. Sr. - A-Frame, Brook Rd., 1 acre \$4,300, buildings \$6,100, Tax \$849.26.

Rousseau, Alfred W. & Ida B. - Cottage, Lot 10 Bonny Acres \$2,100, buildings \$7,600, Tax \$792.10.

Rowe, Gilbert C. & Florence - Schoolhouse Lot, 4 Corners, 1.5 acres \$1,750, Tax \$142.91.

Ryan, Thomas & Janet R. - Mobile Home, Shed, Land, Brook Rd., 1 acre \$1,000, buildings \$250, Mobile Home \$3,000, Tax \$347.06.

Sagalyn, James M./Raphael Ann M. - Sawyer Lot, Washington Rd., 100 acres \$10,000, Land Use \$2,800, Tax \$228.65.

Salmoiraghi, Orest P. - Cottage, Land, Province Rd., 4 acres \$3,800, buildings \$2,800, Tax \$538.96.

Sargent, Lawrence - Pike Lot, Washington Rd., 45 acres \$4,950, Tax \$404.22.

Sargent, Lawrence - Gunnison/Sholes Lot, Brook Rd., 36 acres \$1,000, (½ interest), Tax \$81.66.

Schierloh, Derek W. & Marianne K. - Land, Center Rd., 70.6 acres \$6,700, Tax \$547.12.

Shaw, Kenneth (Trust) - Ekberg Land, Rand Pond, 100 acres \$9,600, (½ interest), Tax \$783.94.

Shoenfeld, Joy H. - Cottage, Lot 5 Bonny Acres \$1,800, buildings \$4,900, Tax \$547.12.

Smith Carlyle - Lucas Land, Brook & Province Rd., 1.5 acres \$4,000, Tax \$326.64.

Smith, Robert C. - Gunnison/Sholes Lot, Brook Rd., 36 acres \$1,000, (½ interest), Tax \$81.66.

Smith, Robert E. Jr. - Butler Land, E. Side Brook Rd., 1.5 acres \$1,500, Tax \$122.49.

Smith, Roger W. - Lindhal Cottage, Rand Pond \$4,400, buildings \$7,300, Tax \$955.42.

Stearns, Julia B. - Cottage, Lot 20 H&P \$3,600, buildings \$7,050, Tax \$869.68.

Stephan, David W. & Patricia - House, Barns, Land, Lear Hill Rd., 13 acres \$3,850, buildings \$15,565, Tax \$1,585.43.

Tavares, George & Caroline - Mobile Home, Ball Park Rd., Mobile Home \$800, Tax \$65.33.

Terwilliger, Gordon - House, Hawkins Land, Rand Pond, 38 acres \$25,000, buildings \$5,000, Tax \$2,449.80.

Therault, Marcel - Cottage, Lot 9 Bonny Acres \$1,750, buildings \$8,000, Tax \$796.19.

Therrian, Gordon B. & Hilda A. - Goshen Country Store, land \$1,100, buildings \$15,400, Tax \$1,347.39.

Therrien, Gordon B. & Hilda A. - Cottage, Land, east side Brook Rd., 1 acre \$4,800, buildings \$3,800, Tax \$702.28.

Toaz, John — Land, W. Side Rt. 10, 5 acres \$1,500, Tax \$122.49.

Towne, Bernard P. - Sargent Lot, 46 acres \$3,500, Land Use \$1,600, Tax \$130.66.

Turner, Mary L. - Lot 14 DuBois \$750, (⅓ interest), Tax \$61.25.

Turner, Mary L. - Lots 18&19 DuBois \$570, (⅓ interest), Tax \$46.55.

Turner, Mary L. - Cottage, Lot 20, DuBois \$333, buildings \$1,970, (⅓ interest), Tax \$188.06.

Twedell - Berquist Land, Center Rd., 28.9 acres \$8,700, Tax \$710.44.

Vrooman, Morrell Jr. - Land, Brook Rd., 12 acres \$1,600, Tax \$130.66.

Wade, Barry E. & Catherine - House, Land, east side Rt. 10, Land Use \$1,436, 19 acres, buildings \$12,850, Tax \$1,166.59.

Warren, Pauline B. - Lewis Land, 16.9 acres \$2,875, Tax \$234.77.

Watson, Leroy - Davis Land, 12 acres \$3,750, Tax \$306.23.

Watson, Leroy - Davis Land, 28 acres \$5,800, Tax \$473.63.

Welles, Martin L. & Russell W. - Bartlett Land, Brook Rd., 14 acres \$9,550, Tax \$779.85.

Wentworth, Donald R. & Pauline - Cottage, Lot 8 H&P \$6,100, buildings \$6,064, Tax \$993.31.

Wentzell, Richard - Land, E. Side Rt. 10, 16 acres \$8,000, Tax \$653.28.

Wentzell, Richard - Land, West Side Rt. 10, 115.6 acres \$15,024, Tax \$1,226.86.

Wentzell, Sandra - House & Land, Lear Hill Road, 35.5 acres \$5,538, buildings \$16,500, Tax \$1,984.34.

West, Thomas E. & Cecile E. - Land, Ball Park Rd., 2.5 acres \$1,550, Tax \$126.57.

Wetmore, Walter W. & Daisy B. - Cottage, Land, Brook Rd., 7 acres \$6,650, buildings \$5,000, Tax \$951.34.

Wetmore, Walter W. & Daisy B. - John Paul Land E. Side Brook Rd., 8 acres \$4,150, Tax \$338.89.

White, Fred - Richards Land, 301 acres \$13,150, Land Use \$4,846, Tax \$395.72.

Wiggins, Frank - Harold Lot, 48 acres \$3,250, Land Use \$1,047, Tax \$85.50.

Wiley, Charles F. - Land, Cross Rd., 7 acres \$2,450, Tax \$200.67.

Woodward, Fredrick & Anita - Land & Mobile Home, Brook Rd., 2.5 acres \$5,800, buildings \$2,467, Tax \$1,165.04.

Wright, Richard P. & Lilyan B. - House, Cross Rd., 14 acres \$3,600, buildings \$20,700, Tax \$1,984.34.

Wylie, James R. - Gunnison Land, 40 acres \$3,000, ($\frac{3}{4}$ interest), Tax \$244.98.

Wishart, Alfred Jr. - Rev. Gunnison Land, 40 acres \$1,000, ($\frac{1}{4}$ interest), Tax \$81.66.

Yaglou, Edward P. - Part Lot 16 S.E. Corner Town, 73 acres \$2,920, Land Use \$735, Tax \$60.02.

Yorkshire Timber Co. - Sawyer Land, 104 acres \$9,000, Land Use \$1,647, Tax \$136.70.

Zipfel, Donald C. - Land, Brickyard Rd., 43 acres \$4,350, Tax \$355.22.

ANNUAL REPORT of the GOSHEN-LEMPSTER SCHOOL DISTRICT

For the Fiscal Year
July 1, 1985 to June 30, 1986

EXECUTIVE ORGANIZATION

GOSHEN-LEMPSTER SCHOOL BOARD

Ernest Contois*	Term Expires 1987
John Hopkins, Chairman	Term Expires 1988
John Fabrycky, Vice Chairman	Term Expires 1989
Robert Hutter**	Term Expires 1990
Ellen Stetson	Term Expires 1991

SCHOOL ADMINISTRATIVE UNIT #43 OFFICERS

James Clancy, Chairman	Kearsarge
Louis Thompson, Vice Chairman	Newport
Susan O'Brien, Secretary	Croydon
Eileen Stiles, Treasurer	Sunapee

OFFICERS OF THE SCHOOL DISTRICT

Moderator	John Williams
Clerk	Lorynda Barthrowl
Treasurer	Barbara Chadwick
Auditor	Arthur Jillette

ADMINISTRATION

Superintendent of Schools	John H. Sokul
Assistant Superintendent of Schools	Peter F. Hutchins
Assistant Superintendent of Schools	Anne S. Segal
Director of Pupil Personnel Services	Robert B. Prohl
Business Manager	Richard D. Petrin
Office Personnel	Linda Becker
	Elaine Johnson
	Marguerite Blouin
	Terry Pavlik
	Jane Linton
	Joyce Merrow
School Nurse	Marilyn Sherman

*Appointed until the next School District meeting to replace Edward LeClair who resigned.

**Appointed until the next School District meeting to replace Louise Hamilton who resigned.

SCHOOL WARRANT
THE STATE OF NEW HAMPSHIRE
(NOTICE: Polls open from 3 - 8 p.m.)

To the Inhabitants of the Goshen-Lempster School District, qualified to vote in District affairs:

You are hereby notified to meet at the Goshen-Lempster Cooperative School in Lempster on the 14th day of March 1987 at 3 o'clock p.m. to act upon Articles 1, 2, and 3, the meeting to be recessed and opened again at 7 o'clock p.m. to act upon the remaining Articles in the Warrant. (Articles 4 through 10.)

ARTICLE 1.

To choose a Moderator for the ensuing year.

ARTICLE 2.

To choose a member of the School Board from Goshen for the ensuing five years.

To choose a member of the School Board from Goshen for the ensuing three years.

To choose a member of the School Board from Lempster for the ensuing four months.

ARTICLE 3.

To choose an Auditor for the ensuing year.

ARTICLE 4.

To hear reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.

ARTICLE 5.

To see if the District will vote to raise and appropriate the sum of \$773,079.00 as recommended by the School Board, for the support of schools, for the payment of salaries of School District Officials and Agents, and for the payment of statutory obligations of the District, and to authorize the application against said appropriation of available income estimated at \$40,391.00.

ARTICLE 6.

To see if the District will vote one of the following to relieve the overcrowding in the school:

1. To raise and appropriate \$20,800.00 for the purpose of leasing and installing two portable classrooms.
2. To raise and appropriate \$39,000.00 in order to expand the current Activities Room into two legal-size classrooms.
3. To appropriate \$99,500.00 for Capital Improvements consisting of an addition of two classrooms, site development and any other items incidental to and necessary for the project, and to authorize the School Board to borrow such amount pursuant to the Municipal Budget Act: RSA Chapter 33. (A vote to borrow money requires a two-thirds majority of all members present and voting at the Annual Meeting.)

ARTICLE 7.

To see if the District will vote to raise and appropriate the sum of \$47,665.00

in order to: employ two additional teachers, purchase supplies, equipment and other items necessary to the operation of two additional classrooms. (This Article to be voted on only if one of the items in Article 6 is passed.)

ARTICLE 8.

To see if the District will vote to indemnify and save harmless, for loss and damage, or violation of the civil rights of an employee, teacher or student; all school officials and employees, in accordance with RSA 31:105 and RSA 31:106.

ARTICLE 9.

To see if the District will authorize the School Board to make application for, to receive and spend in the name of the District, such advances, grants-in-aid or other funds for educational purposes as may now or hereafter be forthcoming from federal, state, local or private agencies as outlined in RSA 198:20-b.

ARTICLE 10.

To transact any other business that may legally come before this meeting.

Given under our hands at said Lempster this 5th day of February 1987.

John Hopkins
John Fabrycky
Ernest Contois
Ellen Stetson
Robert Hutter
Goshen-Lempster School Board

A True Copy of Warrant - Attest:

John Hopkins
John Fabrycky
Ernest Contois
Ellen Stetson
Robert Hutter
Goshen-Lempster School Board

**GOSHEN-LEMPSTER SCHOOL DISTRICT BUDGET
1987 - 1988**

	Spent 1985-1986	Budget 1986-1987	Proposed 1987-1988
1100 INSTRUCTION			
Regular Education Program			
Salaries for Teachers	\$ 125,649.00	\$ 139,564.00	\$ 155,351.00
Instructional Aides	—0—	—0—	11,987.00
Teaching Principal	4,500.00	4,950.00	17,000.00
Substitutes	665.00	2,400.00	1,500.00
Secretary-Librarian	7,367.00	7,959.00	8,473.00
Retirement	160.00	117.00	125.00
Employee Benefits			
BC/BS - Dental	6,320.00	8,928.00	10,602.00
Retirement - Teachers	1,526.00	1,100.00	1,327.00

Social Security	9,814.00	10,245.00	13,893.00
Unemployment Compensation	15.00	1,400.00	1,400.00
Retirees - Cost of Living	—0—	750.00	—0—

Purchased Professional & Technical Service

Regional Center	756.00	840.00	840.00
-----------------	--------	--------	--------

Purchased Property Services

Repairs to Equipment	184.00	600.00	600.00
New Equipment	—0—	1,000.00	1,600.00

Teaching Supplies

Paper, Supplies, etc.	12,675.00	10,688.00	10,000.00
Test Materials	300.00	500.00	500.00
Physical Education Supplies	—0—	1,000.00	—0—

Textbooks

Textbooks, Workbooks, Magazines	7,292.00	7,800.00	7,800.00
---------------------------------	----------	----------	----------

Regular Tuition

High School	171,641.00	202,606.00	245,380.00
-------------	------------	------------	------------

1200 SPECIAL EDUCATION

Tuition - Handicapped	28,652.00	47,200.00	55,300.00
Speech Therapy & Travel	3,100.00	5,750.00	9,024.00
Sullivan County Mental Health	1,303.00	2,000.00	2,228.00
Occupational Therapy & Secretarial	2,514.00	2,054.00	2,343.00
Transportation of Special Education Students	15,625.00	22,387.00	23,505.00
Gifted & Talented	800.00	800.00	800.00
Salary of Teacher	13,168.00	13,389.00	15,316.00
Social Security & Retirement	1,043.00	1,062.00	1,213.00
BC/BS - Dental	1,000.00	963.00	1,039.00
Supplies	28.00	600.00	1,100.00

2130 HEALTH SERVICES

Salary of Nurse	2,330.00	2,448.00	2,680.00
Social Security	165.00	175.00	192.00
Nurse's Travel	300.00	300.00	300.00
Supplies, Clinics, etc.	156.00	200.00	300.00
Physicals	—0—	50.00	50.00
Insurance	50.00	50.00	50.00

2200 IMPROVEMENT OF INSTRUCTION

Professional Material	51.00	150.00	250.00
Teacher's Allowance for Extension & Summer Courses	150.00	2,000.00	2,000.00
Accountability	196.00	200.00	200.00

2220 EDUCATIONAL MEDIA

Maps, Charts, Globes, Periodicals

& Supplies	1,741.00	1,300.00	1,300.00
Library & Reference Books	1,359.00	1,900.00	2,200.00
Film Rentals & Special Assemblies	257.00	200.00	200.00

2300 BOARD OF EDUCATION

School Board Salaries	650.00	650.00	650.00
School Clerk	225.00	225.00	225.00
School Treasurer	225.00	225.00	225.00
School Moderator	25.00	25.00	50.00
Auditor	—0—	300.00	300.00
Truant Officer	—0—	—0—	100.00
Supervisors of Checklists & Ballot Clerks	75.00	75.00	75.00
Other Expenses (checks, conferences, etc.)	477.00	450.00	1,000.00
Treasurer's Bond	132.00	100.00	100.00
Census	140.00	—0—	150.00
School Board Dues	—0—	1,153.00	1,212.00
Legal Fees	721.00	400.00	600.00

2320 ADMINISTRATION

School Administrative Unit #43

Expenses	16,488.00	18,288.00	20,011.00
----------	-----------	-----------	-----------

2400 SCHOOL ADMINISTRATION SERVICES

Graduation	50.00	100.00	100.00
Telephones	780.00	1,100.00	1,100.00

2540 BUILDINGS

Wages - Custodians	13,206.00	14,219.00	15,144.00
Overtime	—0—	—0—	300.00

Employee Benfits

BC/BS - Dental	2,576.00	2,546.00	—0—
Retirement	224.00	210.00	440.00
Social Security	938.00	1,010.00	1,105.00

Purchased Property Services

Heat	5,401.00	6,500.00	7,000.00
Electricity	6,309.00	6,700.00	6,700.00
Contracted Services - Plowing	359.00	600.00	600.00
Replacement of Equipment	416.00	500.00	500.00
Insurance	6,658.00	4,470.00	9,050.00
Loss Prevention - Fire Line	80.00	85.00	85.00
Workmen's Compensation	1,455.00	2,100.00	1,370.00
Repairs to Equipment	191.00	200.00	300.00

Supplies and Materials

Paper Towels, Janitorial Supplies	3,173.00	1,400.00	3,000.00
Maintenance of Building	2,000.00	2,000.00	10,000.00

2550 TRANSPORTATION

Bus Transportation	44,557.00	44,507.00	44,507.00
Field Trips	425.00	1,000.00	1,000.00
Feeder Routes	1,945.00	2,000.00	2,000.00

5100 DEBT SERVICE

Principal on Debt	20,000.00	20,000.00	20,000.00
Interest on Loan	13,748.00	13,133.00	11,883.00

2560 SCHOOL LUNCH PROGRAM

Social Security/Retirement	500.00	700.00	979.00
----------------------------	--------	--------	--------

6000 FUND TRANSFERS

District Monies - School Lunch	250.00	250.00	250.00
Advance - Lunch	—0—	—0—	1,000.00
Transfer to Capital Reserve	—0—	5,000.00	—0—

TOTAL	<u>\$ 567,251.00</u>	<u>\$ 659,846.00</u>	<u>\$ 773,079.00</u>
--------------	-----------------------------	-----------------------------	-----------------------------

ESTIMATED INCOME

BALANCE	\$ 5,000.00
---------	-------------

REVENUE FROM STATE SOURCES:

Building Aid	\$ 8,000.00
--------------	-------------

FOUNDATION AID:

Goshen	16,296.00
Lempster	<u>10,065.00</u>
	\$ 34,361.00

REVENUE FROM LOCAL SERVICES:

Trust Fund	30.00
Lunch Fund Reimbursement	<u>1,000.00</u>
\$	1,030.00

TOTAL	\$ 40,391.00
--------------	---------------------

REPORT FROM THE SUPERINTENDENT OF SCHOOLS

To the Citizens of Goshen-Lempster School District:

Research shows that the role of parents in the education of their children is extremely important. The following research findings were taken from *What Works - Research About Teaching and Learning* which was developed and printed by the U.S. Department of Education. I cite these to again emphasize the role the family, more specifically the parents, must play in the education of their children.

1. Parents are their children's first and most influential teachers. What parents do to help their children learn is more important to academic success than how well-off the family is.
2. The best way for parents to help their children become better readers is to read to them—even when they are very young. Children benefit most from reading aloud when they discuss stories, learn to identify letters and words, and talk about the meaning of words.
3. Children improve their reading ability by reading a lot. Reading achievement is directly related to the amount of reading children do in school and outside.
4. A good way to teach children simple arithmetic is to build on their informal knowledge. This is why learning to count everyday objects is an effective basis for early arithmetic lessons.
5. Children who are encouraged to draw and scribble "stories" at an early age will later learn to compose more easily, more effectively, and with greater confidence than children who do not have this encouragement.
6. A good foundation in speaking and listening helps children become better readers.
7. Many highly successful individuals have above-average, but not extraordinary, intelligence. Accomplishment in a particular activity is often more dependent upon hard work and self-discipline than on innate ability.
8. Belief in the value of hard work, the importance of personal responsibility, and the importance of education itself contributes to greater success in school.

The addition of the kindergarten at the Goshen-Lempster School has certainly improved the educational program for the students. This leaves three areas which prevent the school from being designated in the highest category (1A) by the State Department of Education. The Goshen-Lempster School is currently designated in Category II. The three standards which are not currently being met are:

1. guidance services which would require the services of a part-time guidance counselor
2. the services of a certified part-time librarian
3. class size - The State Elementary Standards indicate the class size in grades K to 2 shall be 25 or less and 30 students or less in grades 3 to 8.

The School Board is working with a Citizens' Building Needs Committee to present proposals to the School District at the Annual Meeting on March 14, 1987. Included in the proposed budget for 1987-88 is the addition of two teachers which along with some building program will alleviate the crowded conditions which the school is now experiencing.

I want to thank all of those who have contributed to the success of the school, particularly the teachers and the School Board who by their efforts are instrumental in the education of the students in the school environment.

Respectfully,
John H. Sokul
Superintendent of Schools

PRINCIPAL'S REPORT

1986

The Goshen-Lempster Cooperative School made another progressive step this year with the introduction of a Kindergarten program. The school now offers youngsters the opportunity for experiences in learning and social interaction that provide for a smoother transition from the home to the school. Mrs. Francis Smith, the Kindergarten teacher, is effecting a curriculum which guides her students through growth in physical movement (fine and gross motor skills); perception (visual, auditory and tactual); patterning (visual, auditory and kinesthetic); concrete concepts (using manipulatives to build the necessary foundation for later abstract experiences); and oral and creative expression (through story telling, music, art, and activities such as cooking). In addition, the school system will become more efficient and effective by being introduced to the child at an earlier stage of development. The strategies for a student's educational plan will be in place by the start of first grade, and possible special education needs may be addressed sooner.

There were very few staffing changes for the new school year. Due to an increased student enrollment, aides had to be placed in several classrooms. Mrs. Barbara Chadwick assists Mrs. Rickard in grade one, and Mrs. Linda Janicke divides her time among Miss Bradeen's and Mrs. Lord's classrooms. The only faculty change was Mrs. Donna Moul of Goshen replacing Mrs. Jan Struble as art teacher. Mrs. Moul is doing an excellent job creating many art activity projects such as an International Art Exchange; the students have exchanged their projects with schools in Scotland, Costa Rica, New Mexico, Florida, Missouri, Arizona and Texas. Mrs. Moul also introduced Art History into the curriculum, and she began an annual quilt raffle with grade 3/4 (the quilting was done as an art project). The students are fortunate to have such a talented and dedicated art teacher.

The Goshen-Lempster School had a productive nineteen eighty-six due to the effectiveness of high-caliber people who are dedicated to the idea of a quality school. Volunteer parents, as classroom aides, and support groups (P.T.C.) gave their time unselfishly to enhance the quality of the school. The P.T.C. has conducted many fund raisers (Thanksgiving Basket, First Aid Kit Drive, Students' Christmas Bazaar, etc.) to raise money for gifts to the school (playground equipment, classroom materials, VCR, etc.). Our support staff (kitchen, maintenance, transportation and health) are key personnel, efficiently providing the human needs which are essential to the daily function of the institution. The administrative staff (School Board and S.A.U. #43) ensure that all functions of the school are integrated harmoniously. The educational staff (teachers, specialists and librarian) proficiently conduct their duties, resulting in a high degree of effectiveness with their students. In addition to the routine curriculum, they provide such enrichment experiences as field trips, plays (in and outside of school), concerts, project fairs, visiting lecturers (International Four-H Youth Exchange), and school wide demonstrations (ie. Last spring, Mr. Ekstrom's students, in conjunction with a science project, launched many of their home-made rockets as parents, teachers and students looked on.).

On the evening of May 28, Mrs. Rudenfeldt conducted a Spring Concert at the Lempster Town Hall. Mr. Ekstrom's fourth and fifth grade students performed a Recorder Bell Ensemble. Members of the sixth and seventh grades created a Medicine Show, consisting of a variety of musical and dramatic skits. The Chorus (members of the sixth, seventh and eighth grades) performed a medley of choreographed selection from the Broadway show *Annie*.

The annual Goshen-Lempster School Science Fair was held on May 20. Parents viewed the various projects and decided on the best of the presentations in each of three categories. The Parent-Teacher's Club provided cash prizes and certificates of award for the winners. Those projects receiving mention were:

Grades 1 & 2:

- 1st: Daniel Sherman (Trees)
- 2nd: Kent Stetson (Bean Sprouts)
- 3rd: Evelyn Moul (Tadpoles)

Grades 3, 4 & 5:

- 1st: Paul Johnson (Soap Sculpture Garden)
- 2nd: Josh Janicke (Deciduous Trees)
- 3rd: Hillary Smith (Levers)

Grades 6, 7 & 8:

- 1st: Mary Smith & Kim Depoyster (Grist Mill)
- 2nd: Edward Anderson (Ways of Working with Water)
- 3rd: Mario Cusanelli (Equipment and Techniques of Firefighting)

On the evening of June 18, the Goshen-Lempster School graduated sixteen eighth grade students. Honors were granted to Stephanie Faulkner (Valedictorian), Glen Contois (Salutatorian), and Leo Goyette (Third Honors). Invocation and Benediction were given by the Reverend Lilian Warner; diplomas were issued by School Board Chairman Robert Seavey; and awards were presented by P.T.C. President Mary Walter, Ms. Jean MacWilliams and Principal Bonfiglio. The P.T.C. and mothers of the seventh grade students prepared a reception for the graduates.

The results of the state mandated 1986 California Achievement Tests for grades four and eight gave us some interesting data on a comparative level with national results. The following statistics are national percentiles which indicate the percentage of students of the same grade level nationwide that scored below our students. While considering these statistics, one should note that the percentages are class averages; all students, including those coded for special education, were involved in the testing.

	Grade 4 (23 students)	Grade 8 (21 students)
Reading		
Vocabulary	32.0	68.0
Comprehension	42.0	61.0
Total	33.0	68.0
Language		
Mechanics	55.0	55.0
Expression	33.0	51.0
Total	43.0	53.0
Mathematics		
Computation	58.0	91.0
Application	51.0	89.0
Total	54.0	88.0
TOTAL BATTERY	48.0	69.0
Word Analysis	39.7	
Spelling	31.0	63.8
Study Skills	54.3	60.0
Science	49.5	84.0
Social Studies	54.0	77.0

The differences between scores among groups can be the result of several influencing factors, the most prominent factor being the average cognitive ability of the groups. As can be seen, our fourth grade students scored 48% on the total basic battery, placing them nearly in the middle of the nation's fourth graders. Our eighth

grade students scored better than 69% of the country's eighth graders. It should also be noted that they scored in the upper quartile (top 25%) in Mathematics, Social Studies and Science.

The current dominant focus in the Goshen-Lempster School District is the phenomenal population growth. At the close of the 1985-1986 school year, the school housed 147 students. By the end of 1986, the school had 185 students, reflecting a 26% increase. Even with the exclusion of the fifteen kindergarten students, the increase of students in grades one through eight is nearly 16%. Projections for the near future are not encouraging. The lower grades have more students than the upper grades, and this appears to be a trend. The first grade classroom now contains thirty-two students, while the eighth grade will only graduate twenty-one students next June. The dilemma is being carefully considered by the School Board and concerned members of the community. The dedication of these people will be instrumental in leading the Goshen-Lempster School District into meeting this coming year's challenge.

Respectfully submitted,
John Bonfiglio
Principal

REPORT OF THE DIRECTOR OF PUPIL PERSONNEL SERVICES

Special Education services are available to every student in the Goshen-Lempster Cooperative School District. The Goshen-Lempster School has a pupil placement team consisting of the child's classroom teacher, nurse, special education teacher and building administrator. When a child is in need of special education services, the team together with the parents, plan and develop an individualized educational program designed to meet the educational needs of the student.

The Goshen-Lempster Cooperative School District has sixteen handicapped students. Approximately 65% of these students receive their special education services in the resource room located in the Goshen-Lempster School. Most of these students have specific learning and language disabilities. The remaining 35% attend special education programs at Keene and Newport High School.

School Administrative Unit #43 is currently in the process of establishing a regional special class for emotionally handicapped students. This class will be located at Sunapee Elementary School and will serve children between the ages of six and ten.

In closing, I want to thank our teachers, parents and School Board members for their continued support for our exceptional children. I encourage you to visit your local school's special education programs as well as our regional School Administrative Unit programs located in New London (Pre-School), mentally retarded (Newport), and emotionally disturbed (Sunapee). Please drop in and see first-hand the excellent work our teachers are doing in educating your special children.

Robert B. Prohl
Pupil Personnel Services Director

GOSHEN-LEMPSTER COOPERATIVE SCHOOL 1986-87

Name	Position	Training Institution	Degree of Certification	Total Years Teaching	Years In Gosh-Lemp Thru 1987
John Bonfiglio	Principal	University of MA	Master of Education	13	13
Jan Bradeen	Grades 2 & 3	Whitworth College	Bachelor of Arts	23	21
Lillian Bryce	Chapter I Reading	Keene State College			
		New Haven State College	Bachelor of Science	2	2
Conrad Ekstrom	Grades 4 & 5	Keene State College	Master of Education	11	8
Sandra Lord	Grades 3 & 4	Keene State College	Bachelor of Science	2	2
Jean MacWilliams	English/Social Studies	University of NH	Bachelor of Arts	2	2
Lori Ann Pedley	Resource Room	Keene State College	Bachelor of Science	2	2
Ronald Purmort	Chapter I Mathematics	Plymouth State College	Bachelor of Science	2	2
Nancy Rickard	Grade 1	Keene State College	Bachelor of Education	13½	13½
Frances Smith	Kindergarten	Keene State College	Bachelor of Science	3	1
Judy Thackaberry	Physical Ed./ Mathematics				
	Aide	Springfield College	Bachelor of Science	3	2
Barbar Chadwick	Cafeteria				
Henrietta Hodgman	Secretary/Library Aide				
Cheryl McGinnis	Custodian				
Juan Boardman	Cafeteria Manager				
Rachael Tirrell					

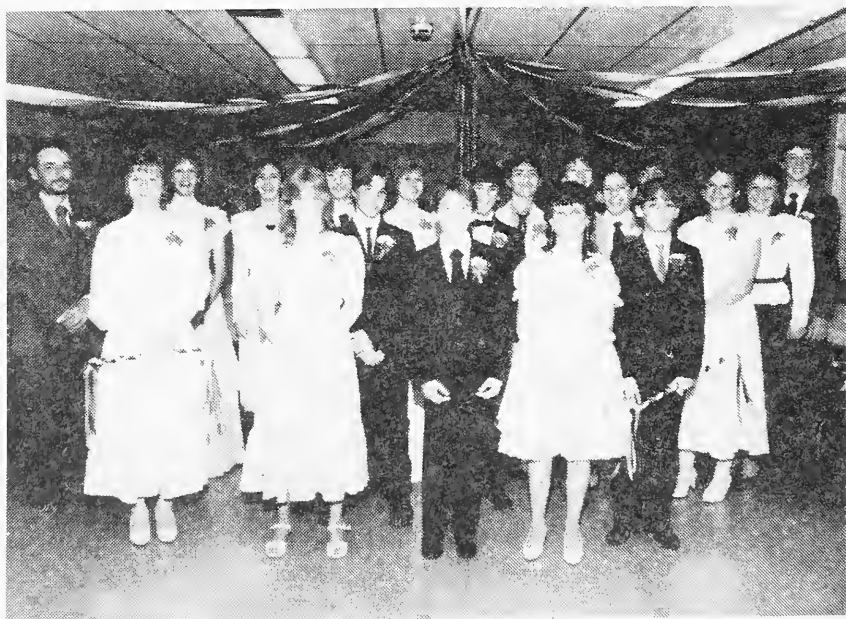
PART-TIME PERSONNEL

Susie Carrier	Chapter I-School Coordinator
Michelle Feins	Speech Therapist
Gregg Macmann	Psychologist
Geraldine Rudenfeldt	Music
Marilyn Sherman	School Nurse
Donna Treat-Moul	Art

PUPIL STATISTICS

School Enrollment for the last 11 years:

School Yr.	K	1	2	3	4	5	6	7	8	Spec. Class	Sub- Total	Tuit.	Total
1976-77		22	12	15	13	19	13	19	21		134	72	206
1977-78		24	17	14	12	13	18	11	18		127	67	194
1978-79		20	17	15	18	6	15	19	41	7	131	62	193
1979-80		20	18	18	14	20	8	10	19	12	139	60	199
1980-81		23	20	15	22	15	20	6	8	13	142	64	206
1981-82		16	21	19	14	22	16	14	9	11	142	56	198
1982-83		15	26	20	13	21	17	20	9	11	152	60	212
1983-84		17	13	11	25	19	12	35	16	9	147	61	208
1984-85		18	22	15	13	19	24	14	26	1	152	51	203
1985-86		21	20	21	22	16	21	24	14		159	61	220
1986-87	15	31	18	22	21	18	14	18	22		179	63	242



1986 Goshen-Lempster Cooperative School Graduates

TOWN OF GOSHEN
NEW HAMPSHIRE
FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES
DECEMBER 31, 1985

Carri • Plodzik • Sanderson
accountants & auditors

A. Bruce Carri, CPA
Stephen D. Plodzik, P A
Robert E. Sanderson, P A

193 North Main Street
Concord, New Hampshire 03301
Telephone: 603-225-6996

AUDITOR'S REPORT ON PRESENTATION

To the Members of
the Board of Selectmen
Town of Goshen
Goshen, New Hampshire

We have examined the combined financial statements and the combining fund and account group financial statements of the Town of Goshen, New Hampshire as of and for the year ended December 31, 1985, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in Note 1B, the combined financial statements referred to above do not include financial statements of the General Fixed Asset Group of Accounts which should be included to conform with generally accepted accounting principles.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation, as explained in the above paragraph, the combined financial statements and the combining fund and account group financial statements referred to above present fairly the financial position of the Town of Goshen, New Hampshire at December 31, 1985, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole and on the combining fund and account group financial statements. The accompanying financial information listed as supplemental schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the combined financial statements of the Town of Goshen, New Hampshire. The information has been subjected to the auditing procedures applied in the examination of the combined, combining fund and account group financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

March 10, 1986

Carri - Plodzik - Sanderson

EXHIBIT A
TOWN OF GOSHEN
Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1985

ASSETS	Governmental Fund Types		Fiduciary Fund Type	Account Groups	Totale (Memorandum Only)
	General	Special Revenue			
Cash and Equivalents	\$113,094	\$4,891	\$34,959	\$	\$152,944
Receivables					
Taxes	222,747				222,747
Due From Other Governments		1,179			1,179
Due From Other Funds	503		1,500		2,003
Amount To Be Provided For Retirement of General Long-Term Debt				7,600	7,600
TOTAL ASSETS	\$336,344	\$6,070	\$36,459	\$7,600	\$386,473
LIABILITIES AND FUND EQUITY					
Liabilities			\$	\$	\$
Accounts Payable	\$	\$ 427			427
Payroll Deductions and Benefits Payable	2,114				2,114
Yield Tax Security Deposits	2,711				2,711
Due To Other Governments	170,130				170,130
Due To Other Funds	1,500	503			2,003
General Obligation Bonds Payable (Note 2)	100,000			7,600	7,600
Notes Payable	100,000				100,000
Total Liabilities	276,455	930		7,600	284,985
Fund Equity					
Fund Balances					
Reserved For Encumbrances (Note 1E)	29,509		13,616		29,509
Reserved For Endowments (Note 3)					13,616
Unreserved					
Designated For Capital Acquisitions (Note 4)	30,380	5,140	22,843		22,843
Undesignated	59,889	5,140	36,459		35,520
Total Fund Equity					101,488
TOTAL LIABILITIES AND FUND EQUITY	\$336,344	\$6,070	\$36,459	\$7,600	\$386,473

The accompanying notes are an integral part of these financial statements.

EXHIBIT B
TOWN OF GOSHEN
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types
For The Fiscal Year Ended December 31, 1985

	<u>Governmental Fund Types</u>		<u>Totals</u>
	<u>General</u>	<u>Special Revenue</u>	<u>(Memorandum Only)</u>
<u>Revenues</u>			
Taxes	\$356,829	\$	\$356,829
Intergovernmental Revenues	33,977	4,205	38,182
Licenses and Permits	28,204		28,204
Charges For Services	1,112		1,112
Miscellaneous	6,512	1,267	7,779
<u>Other Financing Sources</u>			
Interfund Transfers	4,370	4,150	8,520
<u>Total Revenues and Other Sources</u>	<u>431,004</u>	<u>9,622</u>	<u>440,626</u>
<u>Expenditures</u>			
General Government	47,704	2,701	50,405
Public Safety	8,520		8,520
Highways, Streets, Bridges	51,292		51,292
Sanitation	4,632		4,632
Health	1,504		1,504
Welfare	696		696
Culture and Recreation	208	4,433	4,641
Debt Service	8,680		8,680
Capital Outlay	999		999
<u>Other Uses</u>			
Interfund Transfers	8,020		8,020
Intergovernmental Transfers	292,169	4,370	296,539
<u>Total Expenditures and Other Uses</u>	<u>424,424</u>	<u>11,504</u>	<u>435,928</u>
<u>Excess of Revenues and</u>			
<u>Other Sources Over (Under)</u>			
<u>Expenditures and Other Uses</u>	6,580	(1,882)	4,698
<u>Fund Balances - January 1</u>	<u>53,309</u>	<u>7,022</u>	<u>60,331</u>
<u>Fund Balances - December 31</u>	<u>\$ 59,889</u>	<u>\$ 5,140</u>	<u>\$ 65,029</u>

The accompanying notes are
an integral part of these financial statements.

EXHIBIT C
TOWN OF COSHEN
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
General and Special Revenue Fund Types
For The Fiscal Year Ended December 31, 1985

	General Fund			Special Revenue Funds			Totals (Memorandum Only)		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues									
Taxes									
Intergovernmental Revenues	\$345,853	\$356,829	\$10,976				\$345,853	\$356,829	\$10,976
Licenses and Permits	34,748	33,977	(771)				39,118	38,182	(936)
Charges For Services	21,000	28,204	7,204	\$ 4,370	4,205	(165)	21,000	28,204	7,204
Miscellaneous	1,000	1,112	112				1,000	1,112	112
	4,800	6,512	1,712		1,267	1,267	4,800	7,779	2,979
Other Financing Sources									
Interfund Transfers	4,370	4,370		4,020	4,150	130	8,390	8,520	130
Total Revenues and Other Sources	<u>411,771</u>	<u>431,004</u>	<u>19,233</u>	<u>8,390</u>	<u>9,622</u>	<u>1,232</u>	<u>420,161</u>	<u>440,626</u>	<u>20,465</u>
Expenditures									
General Government	80,512	47,704	32,808	500	2,701	(2,201)	81,012	50,405	30,607
Public Safety	10,900	8,520	2,380				10,900	8,520	2,380
Highways, Streets, Bridges	55,625	51,292	4,333				55,625	51,292	4,333
Sanitation	4,688	4,632	56				4,688	4,632	56
Health	2,824	1,504	1,320				2,824	1,504	1,320
Welfare	5,500	996	4,804				5,500	1,096	4,804
Culture and Recreation	500	208	292	3,520	4,433	(913)	4,020	4,641	(621)
Debt Service	9,370	8,680	690				9,370	8,680	690
Capital Outlay	1,030	999	31				1,030	999	31
Other Uses									
Interfund Transfers	8,020	8,020					8,020	8,020	
Intergovernmental Transfers	291,802	292,169	(367)	4,370	4,370		296,172	296,539	(367)
Total Expenditures and Other Uses	<u>470,771</u>	<u>424,424</u>	<u>46,347</u>	<u>8,390</u>	<u>11,504</u>	<u>(3,114)</u>	<u>479,161</u>	<u>435,928</u>	<u>43,233</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses									
	(59,000)	6,580	65,580	(1,882)	(1,882)	(1,882)	(59,000)	4,698	63,698
Fund Balances - January 1	<u>53,309</u>	<u>53,309</u>		<u>7,022</u>	<u>7,022</u>		<u>60,331</u>	<u>60,331</u>	
Fund Balances - December 31	<u>(\$ 5,691)</u>	<u>\$ 59,889</u>	<u>\$65,580</u>	<u>\$7,022</u>	<u>\$ 5,140</u>	<u>(\$1,882)</u>	<u>\$ 1,331</u>	<u>\$ 65,029</u>	<u>\$63,698</u>

The accompanying notes are
an integral part of these financial statements.

EXHIBIT D
TOWN OF GOSHEN
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Trust Funds
For The Fiscal Year Ended December 31, 1985

	Trust Funds		Capital Reserve Funds	Totals (Memorandum Only)
	Expendable	Nonexpendable		
<u>Revenues</u>				
Interest and Dividend Income	\$1,103	\$	\$ 1,634	\$ 2,737
<u>Other Financing Sources</u>				
Interfund Transfers			4,000	4,000
<u>Total Revenues and Other Sources</u>	<u>1,103</u>		<u>5,634</u>	<u>6,737</u>
<u>Expenditures</u>				
<u>Tax Maps</u>				
			12,085	12,085
<u>Other Uses</u>				
Interfund Transfers	130			130
<u>Total Expenditures and Other Uses</u>	<u>130</u>		<u>12,085</u>	<u>12,215</u>
<u>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</u>	973		(6,451)	(\$ 5,478)
<u>Fund Balances - January 1</u>	<u>4,517</u>	<u>8,126</u>	<u>29,294</u>	<u>41,937</u>
<u>Fund Balances - December 31</u>	<u>\$5,490</u>	<u>\$8,126</u>	<u>\$22,843</u>	<u>\$36,459</u>

The accompanying notes are
an integral part of these financial statements.

EXHIBIT A-1
TOWN OF GOSHEN
All Special Revenue Funds
Combining Balance Sheet
December 31, 1985

<u>ASSETS</u>	<u>Federal Revenue Sharing</u>	<u>Olive G. Pettis Library</u>	<u>Cemetery Commission</u>	<u>Totals</u>
Cash	\$1,122	\$3,375	\$394	\$4,891
Due From Other Governments	<u>1,179</u>	<u> </u>	<u> </u>	<u>1,179</u>
 TOTAL ASSETS	 <u>\$2,301</u>	 <u>\$3,375</u>	 <u>\$394</u>	 <u>\$6,070</u>
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Accounts Payable	\$	\$ 427	\$	\$ 427
Due To Other Funds	<u>503</u>	<u> </u>	<u> </u>	<u>503</u>
Total Liabilities	<u>503</u>	<u>427</u>	<u> </u>	<u>930</u>
 <u>Fund Balances</u>				
Unreserved				
Undesignated	<u>1,798</u>	<u>2,948</u>	<u>394</u>	<u>5,140</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$2,301</u>	 <u>\$3,375</u>	 <u>\$394</u>	 <u>\$6,070</u>

The accompanying notes are
an integral part of these financial statements.

EXHIBIT A-2
TOWN OF GOSHEN
All Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For The Fiscal Year Ended December 31, 1985

	<u>Federal Revenue Sharing</u>	<u>Olive G. Pettis Library</u>	<u>Cemetery Commission</u>	<u>Totals</u>
<u>Revenues</u>				
Intergovernmental Revenues	\$4,205	\$	\$	\$ 4,205
Local Sources	127	215	925	1,267
<u>Other Financing Sources</u>				
Interfund Transfers		<u>3,520</u>	<u>630</u>	<u>4,150</u>
<u>Total Revenues and Other Sources</u>	<u>4,332</u>	<u>3,735</u>	<u>1,555</u>	<u>9,622</u>
<u>Expenditures</u>				
Cemeteries			2,701	2,701
Library		4,433		4,433
<u>Other Uses</u>				
Interfund Transfers	<u>4,370</u>			<u>4,370</u>
<u>Total Expenditures and Other Uses</u>	<u>4,370</u>	<u>4,433</u>	<u>2,701</u>	<u>11,504</u>
<u>Excess of Revenues and Other Sources (Under) Expenditures and Other Uses</u>	(38)	(698)	(1,146)	(1,882)
<u>Fund Balances - January 1</u>	<u>1,836</u>	<u>3,646</u>	<u>1,540</u>	<u>7,022</u>
<u>Fund Balances - December 31</u>	<u>\$1,798</u>	<u>\$2,948</u>	<u>\$ 394</u>	<u>\$ 5,140</u>

The accompanying notes are
an integral part of these financial statements.

EXHIBIT B-1
TOWN OF GOSHEN
All Trust Funds
Combining Balance Sheet
December 31, 1985

ASSETS

Cash and Equivalents
Due From Other Funds

TOTAL ASSETS

<u>Trust Funds</u>		<u>Capital Reserve Funds</u>	<u>Totals</u>
<u>Expendable</u>	<u>Nonexpendable</u>		
\$5,490	\$8,126	\$21,343	\$34,959
		<u>1,500</u>	<u>1,500</u>
\$5,490	\$8,126	\$22,843	\$36,459

FUND BALANCES

Fund Balances
Reserved For Endowments (Note 3)
Unreserved
Designated For
Capital Acquisitions (Note 4)

TOTAL FUND BALANCES

\$5,490	\$8,126	\$	\$13,616
		<u>22,843</u>	<u>22,843</u>
\$5,490	\$8,126	\$22,843	\$36,459

The accompanying notes are
an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1985

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies employed in the preparation of these financial statements.

A. Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town.

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are Federal Revenue Sharing, Olive G. Pettis Library and Goshen Cemetery Commission Funds.

FIDUCIARY FUNDS

Trust Funds - Trust Funds are used to account for the assets held in trust by the Town.

B. Account Groups (Fixed Assets and Long-Term Liabilities)

All governmental funds and expendable trust funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by other municipal entities in the State, the Town does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. This account group is not a fund. It is concerned only with the measurement of financial position and not results of operations. Since they do not affect net current assets, such long-term liabilities are not recognized as governmental fund type liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

C. Basis of Accounting

The accounts of the General, Special Revenue, and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, sources of financial resources and assets are recognized when measurable and available to finance operations during the year. Uses of financial resources and liabilities are recognized when obligations are incurred from receipt of goods and services, when assessments are made by the State or in the case of judgments and claims against the Town, when there is a probability that such judgments and claims will result in liabilities, the amounts of which can be reasonably estimated. Exceptions to this general rule include: 1) accumulated unpaid vacation and sick pay, and 2) principal and interest on general long-term debt which is recognized when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting.

D. Budgetary Accounting

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. The Town budget represents departmental appropriations as authorized by annual or special Town Meetings. The Selectmen may transfer funds between operating categories as they deem necessary. State Statutes require balanced budgets but provide for the use of beginning fund balance to achieve that end. In 1985, the beginning fund balance was applied as follows:

Unreserved Fund Used	
Balance To Reduce Tax Rate	\$44,000
Beginning Fund Balance	
Reserved For Encumbrances	<u>15,000</u>
Total Use of Beginning Fund Balance	<u>\$59,000</u>

E. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures; and are, therefore, reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year. The reserve for encumbrances at December 31 consists of the following:

General Fund

Reappraisal of Property	\$29,509
-------------------------	----------

F. Inventories

Inventory in the General and Special Revenue Funds consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased.

G. Accumulated Unpaid Vacation and Sick Pay

Accumulated unpaid vacation pay is not accrued in the governmental funds using the modified accrual basis of accounting. Two weeks vacation is granted to the Road Agent who is the only full-time employee. Vacation pay accumulation does not exceed a normal year's allowance. The Town does not have a sick-leave policy.

H. Taxes Collected For Others

The property taxes collected by the Town include taxes levied for the Goshen-Lempster School District and Sullivan County which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town. These payments are recorded in the General Fund as intergovernmental transfers.

An analysis of the 1985 property tax levy is presented below.

	<u>Amount Levied</u>	<u>%</u>
Town of Goshen	\$ 42,484	13
Goshen-Lempster School District	238,685	71
Sullivan County	<u>53,484</u>	<u>16</u>
<u>Totals</u>	<u>\$334,653</u>	<u>100</u>

I. Property Taxes

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to December 31, 1985, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Goshen annually recognizes, without reserve, all tax receivables at the end of the fiscal year. The Town feels this practice of accrual is justified as it more appropriately matches the liability to the school district entity at December 31, with collections which are intended to finance these payments through June 30 of the following year.

Annually, the Town establishes and raises through taxation an amount for abatements and refunds of property and resident taxes, known as overlay. All abatements, discounts and refunds are charged to this account. The amount raised in 1985 was \$3,505 and expenditures amounted to \$4,769. As prescribed by law, the Tax Collector sells at tax sale all uncollected property taxes in the following year after taxes are due. The purchaser at tax sale has a priority tax lien on these properties and accrues interest at 15% per annum. Delinquent taxpayers must redeem property from tax sale purchasers.

Property is sold to the party who will accept a lien for the least undivided interest in the property for payment of taxes and related costs due. If property is not redeemed within the two-year redemption period, the property is tax-deeded to the lien holder.

J. Interfund Transactions

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers.

K. Interfund Receivable and Payable Balances

Individual fund interfund receivable and payable balances at December 31, 1985 were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 503	\$1,500
Special Revenue Fund		
Federal Revenue Sharing		503
Capital Reserve Fund	<u>1,500</u>	<u> </u>
<u>Totals</u>	<u>\$2,003</u>	<u>\$2,003</u>

NOTE L - CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions of the Town for the fiscal year ended December 31, 1985.

	<u>General Obligation Debt</u>
Long-term Debt	
Payable January 1, 1985	\$11,400
Long-term Debt Retired	<u>3,600</u>
Long-term Debt	
Payable December 31, 1985	<u>\$ 7,800</u>

Long-term debt payable at December 31, 1985 is comprised of the following individual issues:

General Obligation Debt

1977 Five Truck Bonds due in
annual installments of \$3,000
through 1987; interest at 5%
\$ 7,800

The annual requirements to amortize all debt outstanding as of December 31, 1985, including interest payments, are as follows:

Annual Requirements To Amortize Long-Term Debt

<u>Year Ending December 31</u>	<u>General Obligation Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1986	\$3,800	\$380	\$4,180
1987	<u>3,800</u>	<u>190</u>	<u>3,990</u>
<u>Totals</u>	<u>\$7,600</u>	<u>\$570</u>	<u>\$8,170</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

NOTE 3 - TRUST FUNDS

The principal amount of all Nonexpendable Trust Funds is restricted either by law or by terms of individual bequests in that only income earned may be expended. The Town's Nonexpendable and Expendable Trust Funds at December 31, 1985 are detailed as follows:

<u>Purpose</u>	<u>Nonexpendable</u>	<u>Expendable</u>
Cemetery Case	\$3,826	\$5,001
Libraries	<u>4,300</u>	<u>489</u>
<u>Totals</u>	<u>\$8,126</u>	<u>\$5,490</u>

NOTE 4 - CAPITAL RESERVE FUNDS

The Capital Reserve Fund balances held by the Trustees of Trust Funds at December 31, 1985 are as follows:

<u>Purpose</u>	<u>Amount</u>
Highway Department	\$13,958
Tax Maps	8,551
Police Department	<u>334</u>
<u>Total</u>	<u>\$22,843</u>

NOTE 5 - PENSION PLAN

The Town does not participate in any type of pension plan.

SCHEDULE 1
TOWN OF GOSHEN
General Fund
Statement of Estimated and Actual Revenues
For The Fiscal Year Ended December 31, 1985

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Taxes</u>			
Property and Inventory	\$334,653	\$334,977	\$ 324
Resident	3,790	4,000	210
Yield	4,000	10,291	6,291
Current Land Use Change	410		(410)
Interest and Penalties On Taxes	3,000	7,561	4,561
Total Taxes	<u>345,853</u>	<u>356,829</u>	<u>10,976</u>
<u>Intergovernmental Revenues</u>			
State			
Shared Revenue	6,850	6,850	
Highway Subsidy	13,475	13,475	
Reimbursement a/c State-Federal Forest Land	545	663	118
Business Profits Tax	12,878	12,878	
Other Reimbursements	1,000	111	(889)
Total Intergovernmental Revenues	<u>34,748</u>	<u>33,977</u>	<u>(771)</u>
<u>Licenses and Permits</u>			
Motor Vehicle Permit Fees	20,000	27,285	7,285
Dog Licenses	600	644	44
Business Licenses, Permits and Fees	400	275	(125)
Total Licenses and Permits	<u>21,000</u>	<u>28,204</u>	<u>7,204</u>
<u>Charges For Services</u>			
Income From Departments	<u>1,000</u>	<u>1,112</u>	<u>112</u>
<u>Miscellaneous Revenues</u>			
Interest On Deposits	4,500	6,512	2,012
Sale of Town Property	300		(300)
Total Miscellaneous Revenues	<u>4,800</u>	<u>6,512</u>	<u>1,712</u>
<u>Other Financing Sources</u>			
Operating Transfers In			
Special Revenue Fund			
Revenue Sharing Fund	<u>4,370</u>	<u>4,370</u>	
Total Other Financing Sources	<u>4,370</u>	<u>4,370</u>	
<u>Total Revenues</u>	<u>411,771</u>	<u>\$431,004</u>	<u>\$19,233</u>
<u>Fund Balance Used To Reduce Tax Rate</u>	<u>44,000</u>		
<u>Total Revenues and Use of Fund Balance</u>	<u>\$455,771</u>		

SCHEDULE 2

TOWN OF GOSHEN

General Fund

Statement of Appropriations, Expenditures and Encumbrances
For The Fiscal Year Ended December 31, 1985

	Encumbered From 1984	Appropriations 1985	Expenditures Net of Refunds	Encumbered To 1986	(Over) Under Budget
General Government					
Town Officers' Salaries	\$	\$ 10,000	\$ 9,665	\$	\$ 335
Town Officers' Expenses		6,000	5,358		642
Election and Registration Expenses		300	153		147
General Government Buildings		8,200	8,763		(563)
Reappraisal of Property	15,000	13,500		29,509	(1,009)
Planning and Zoning		600	445		155
Legal Expenses		3,000	1,676		1,324
Advertising and Regional Association		507	507		
Town Audit		3,500			3,500
FICA, Retirement & Pension Contributions		3,500	2,408		1,092
Insurance		12,000	13,910		(1,910)
Unemployment Compensation		500	50		450
Overlay		3,905	4,759		(864)
Total General Government	<u>15,000</u>	<u>65,512</u>	<u>47,704</u>	<u>29,509</u>	<u>3,299</u>
Public Safety					
Police Department		3,500	1,948		1,552
Fire Department		6,600	6,572		28
Civil Defense		100			100
Building Inspection		400			400
Fast Squad		300			300
Total Public Safety		<u>10,900</u>	<u>8,520</u>		<u>2,380</u>
Highways, Streets, Bridges					
Town Maintenance		32,000	29,971		2,029
General Highway Department Expenses		10,000	8,109		1,891
Street Lights		150	97		53
Highway Stock Grant		13,475	13,115		360
Total Highways, Streets, Bridges		<u>55,425</u>	<u>51,292</u>		<u>4,133</u>
Sanitation					
Solid Waste Disposal		937	937		
Garbage Removal		3,200	3,144		56
Septage Fees		551	551		
Total Sanitation		<u>4,688</u>	<u>4,632</u>		<u>56</u>
Health					
Health Department		1,490	1,490		
Hospitals and Ambulances		1,314			1,314
Vital Statistics		20	14		6
Total Health		<u>2,824</u>	<u>1,504</u>		<u>1,320</u>
Welfare					
General Assistance		3,000	696		2,304
Aid To The Disabled		2,500			2,500
Total Welfare		<u>5,500</u>	<u>696</u>		<u>4,804</u>

SCHEDULE 2 (Continued)
TOWN OF GOSHEN
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For The Fiscal Year Ended December 31, 1985

	Encumbered From 1984	Appropriations 1985	Expenditures Net of Refunds	Encumbered To 1986	(Over) Under Budget
Culture and Recreation					
Patriotic Purposes	\$	\$ 100	\$ 100	\$	\$
Conservation Commission		400	108		292
Total Culture and Recreation		500	208		292
Debt Service					
Principal of Long-Term Bonds		3,800	3,800		
Interest Expense - Long-Term Bonds		570	570		
Interest Expense - Tax Anticipation Notes		5,000	4,310		690
Total Debt Service		9,370	8,680		690
Capital Outlay					
Highway Department Equipment		1,030	999		31
Operating Transfers Out					
Interfund Transfers					
Library					
Capital Reserve Fund		3,520	3,520		
Cemetery Association Fund		4,000	4,000		
Intergovernmental Transfers		500	500		
School District Transfers					
County Tax Assessment		238,685	238,685		
County Tax Assessment		53,117	53,484		(367)
Total Operating Transfers Out		299,822	300,189		(367)
Total Appropriations	\$15,000	\$455,771	\$424,424	\$29,509	\$16,838

SCHEDULE 3
TOWN OF GOSHEN
General Fund
Statement of Changes in Unreserved - Undesignated Fund Balance
For The Fiscal Year Ended December 31, 1985

<u>Unreserved - Undesignated</u>	
<u>Fund Balance - January 1, 1985</u>	\$38,309
<u>Unreserved - Undesignated</u>	
<u>Fund Balance - December 31, 1985</u>	<u>30,380</u>
<u>Increase (Decrease) In</u>	
<u>Unreserved - Undesignated Fund Balance</u>	<u>(\$ 7,929)</u>

Analysis of Change

<u>Additions</u>	
<u>1985 Budget Summary</u>	
Revenue Surplus (Schedule 1)	\$19,233
Unexpended Balance	
of Appropriations (Schedule 2)	<u>16,838</u>
1985 Budget Surplus	\$36,071
<u>Deductions</u>	
Unreserved Fund Balance	
Used To Reduce 1985 Tax Rate	<u>44,000</u>
<u>Net Increase (Decrease) In</u>	
<u>Unreserved - Undesignated Fund Balance</u>	<u>(\$ 7,929)</u>

SCHEDULE 4
TOWN OF GOSHEN
Federal Revenue Sharing Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For The Fiscal Year Ended December 31, 1985

<u>Revenues</u>		
Entitlements	\$4,205	
Interest Income	<u>127</u>	
<u>Total Revenues</u>		\$4,332
<u>Expenditures</u>		
General Fund		
<u>Debt Service - Fire Truck Bond</u>		
Principal of Long-Term Debt	\$3,800	
Interest on Long-Term Debt	<u>570</u>	
<u>Total Expenditures</u>		<u>4,370</u>
<u>Excess of Revenues Over (Under) Expenditures</u>		(38)
<u>Fund Balance - January 1</u>		<u>1,836</u>
<u>Fund Balance - December 31</u>		<u>\$1,798</u>

SCHEDULE 5
TOWN OF GOSHEN
Olive G. Pettis Library
Statement of Revenues, Expenditures and Changes in Fund Balance
For The Fiscal Year Ended December 31, 1985

<u>Revenues</u>		
Donations	\$ 150	
Refund	65	
<u>Other Financing Sources</u>		
Interfund Transfers	<u>3,520</u>	
<u>Total Revenues and Other Sources</u>		\$3,735
<u>Expenditures</u>		
Salaries and Benefits	\$ 262	
Books, Periodicals, Records	1,362	
Utilities	1,561	
Heat	1,183	
Other	<u>65</u>	
<u>Total Expenditures</u>		<u>4,433</u>
<u>Excess of Revenues and Other</u>		
<u>Sources Over (Under) Expenditures</u>		(698)
<u>Fund Balance - January 1</u>		<u>3,646</u>
<u>Fund Balance - December 31</u>		<u>\$2,948</u>

SCHEDULE 6
TOWN OF GOSHEN
Cemetery Commission
Statement of Revenues, Expenditures and Changes in Fund Balance
For The Fiscal Year Ended December 31, 1985

<u>Revenues</u>	
Donations	\$275
Sale of Lots	250
Sale of Corner Posts	400
 <u>Other Financing Sources</u>	
Interfund Transfers	<u>630</u>
 <u>Total Revenues</u>	
	\$1,555
 <u>Expenditures</u>	
Maintenance	<u>2,701</u>
 <u>Excess of Revenues and Other</u>	
<u>Sources Over (Under) Expenditures</u>	(1,146)
 <u>Fund Balance - January 1</u>	
	<u>1,540</u>
 <u>Fund Balance - December 31</u>	
	\$ 394

Carri • Plodzik • Sanderson
accountants & auditors

A. Bruce Carri, CPA
Stephen D. Plodzik, P.A.
Robert E. Sanderson, P.A.

193 North Main Street
Concord, New Hampshire 03301
Telephone: 603-225-6996

May 15, 1986

Members of the Board of Selectmen
Town of Goshen
PO Box 752
Goshen, New Hampshire 03752

Dear Members of the Board:

We have examined the financial statements of the Town of Goshen for the fiscal year ended December 31, 1985 and have issued our report thereon dated March 10, 1986. In connection with our examination, we reviewed and tested the Town's systems of internal accounting control and operating procedures to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards. The purpose of our review of these systems was not to express an opinion on internal accounting control, and it would not necessarily disclose all weaknesses in the system.

In the following paragraphs, we present our comments and recommendations for improving specific aspects of the Town's systems and procedures. We also refer you to the appendix of this letter which explains the purpose of our review, its limitations, and the professional standards involved.

A. GENERAL ACCOUNTING POLICIES AND PROCEDURES

1. Formal Documentation of Policies and Procedures

Like many communities in New Hampshire, the Town of Goshen does not have a formal record of its accounting policies and related administrative procedures. Further, the Town has relied on a single individual, the Treasurer/Bookkeeper, for most accounting and reporting functions. In March 1986, the Town experienced a disruption in operating ability as a result of these conditions when a new Treasurer was elected.

We recommend that the Town consider preparing a formal documentation of its accounting policies and related administrative procedures. Likewise, we feel that it is important to cross-train a second individual in the performance of all key functions in the community.

2. Separation of Duties

In 1985, the Town's accounting records were maintained by the Treasurer. In this situation, internal control is weakened. Because of an inadequate separation of responsibilities for the custody of cash accounts and the maintenance of accounting records for those assets, it was possible for errors and irregularities to go undetected in the normal course of operations. We noted instances where errors went undetected until the time of the annual audit, because control procedures designed to detect them were not adequately understood and performed.

We discussed our concerns with the Selectmen and are pleased that a new position of Town Bookkeeper has since been established. While the need for training and the establishment of duties may remain to be defined, we feel that these will be remedied within a short period of time.

3. Accounting Records

In 1986, the Town implemented the use of a one-write accounting system for expenditures. During our audit, we noted that the full potential of the system is not being realized, in that the ledger card aspect of the system is not used. Instead, columns in the one-write journals have been adapted for use in the same manner as the former Selectmen's book.

We recommend that use of the ledger cards be considered to further improve the efficiency with which the Town records are kept.

We also noted that the Town does not have a formal accounting record for revenues. Only the Treasurer has a detail record of receipts which are classified at year end for the Town Report.

For proper accounting control, we recommend that the Town consider the implementation of a formal Selectmen's record of all cash receipts.

4. Payroll

Our examination of the accounting records disclosed that accounting procedures for withholding and the subsequent payments of payroll deductions were not adequate to properly control the accuracy of amounts paid. We also noted that the present accounting system does not afford the flexibility to account for deductions in an efficient manner. In this regard, we have discussed alternate methods with the Treasurer/Bookkeeper for controlling these deductions.

Our examination also revealed that payroll tax returns and deduction reports had not been filed with appropriate agencies. At the Town's request, we prepared these reports and tax returns. We have reviewed the preparation and due dates of all payroll reports with the new Town Treasurer who will be responsible for filing them until the new Bookkeeper starts.

5. Assessment of Taxes

Our testing revealed that the Town's assessment cards were not up to date and that the blotter book was used primarily as the basis for assessing taxes in 1985. We further noted that the blotter book was not totalled to show the total amount of taxes assessed and committed to the collector.

Recognizing that the Town is planning for a revaluation of all properties, we recommend that care be exercised to be certain that both the blotter book and assessment cards are in agreement before tax commitments are made.

6. Accounting For Yield Tax Escrow Deposits

We noted that there were no formal accounting records for yield tax escrow deposits. In order to satisfy ourselves as to the correctness of these balances at year end, we utilized source documents on file to reconstruct a record and establish a starting point for 1986.

We reviewed proper accounting methods for these deposits with responsible personnel and have recommended that the records be updated on a current basis.

B. TOWN TREASURER'S ACCOUNTS

1. Duplicate Accounting Records

In 1985, both the Selectmen's accounting records and the Treasurer's were maintained by the same individual. The practice of recording each check in the Selectmen's book and again in the Treasurer's book was followed.

We recommend that Selectmen consider copying the one-write journal and using it as a manifest to approve expenditures of cash by the Treasurer. In this manner, the Treasurer would only record the total of each manifest in the cashbook.

2. Accounts Not Reconciled

We found no written evidence that accounting records were properly reconciled to bank balances. As a result of our testing, we felt that these important internal control procedures were not adequately performed due to a lack of understanding by the Treasurer, rather than a disregard of responsibility.

Even though procedures were not performed properly, we noted no material discrepancies in reported cash balances at January 1, 1985 or at December 31, 1985. We did, however, find it necessary to extend the scope of our procedures in order to satisfy ourselves of this.

3. Incomplete Accounting Records

Our audit testing revealed the following relative to the Treasurer's accounting records:

- a. Records had not been footed for accuracy during the period.
- b. We noted that while opening cash balances seemed to include all General Fund accounts, the balance at year end appeared to reflect only the checking account balance.
- c. We saw no accounting records for the Federal Revenue Sharing Fund.

We have established appropriate records for the new Treasurer and have instructed her in their maintenance.

4. Untimely Deposits

Our testing revealed that receipts were not deposited intact on a timely basis during the period. We noted instances where cash receipts were deposited anywhere from three to nine months after their receipt. We discussed our concerns with the Selectmen and the Treasurer who reported that these were oversights. We feel that these untimely deposits may have gone undetected because Treasurer's Monthly Reports were not prepared and given to the Selectmen. This lack of accounting control posed a significant risk in 1985 to errors that may have gone undetected until the time of the audit. In addition, we feel that potential interest earnings were lost as a result of undeposited funds.

We have recommended to the new Treasurer that deposits be made at least weekly, or daily if amounts are in excess of five hundred dollars. Further, in order to maximize interest earnings, we have recommended that all receipts be deposited to the money market account first and transferred to the N.O.W. checking account as needed to cover checks written.

5. Cash Receipt Source Documents File

Source documents for cash receipts were not filed in a manner which permitted an efficient audit trail from cash book entries to supporting documents. We found various source documents loosely bound with a rubber band in chronological order. In several instances, we could not find all of the supporting documents for a transaction such as the remittance advice slip, the deposit slip, and the bank deposit receipt.

We have recommended to the new Treasurer that all supporting documentation be stapled to deposit tickets and bank receipts and that they be filed in chronological order during the year.

C. OTHER CONSIDERATIONS

1. Financial Reporting Procedures

We found that the Town does not employ the use of a formal system of routine interim financial reporting to monitor the results of operations during the year. Since Selectmen have close involvement in the bill paying process and access to the accounting records, they have relied heavily on these resources for financial information. Formal financial reports are prepared at year end only for the Town Report and State agencies.

We recommend that the Town consider obtaining a formal monthly financial reporting from its accounting records. We feel that consistently prepared written financial reports obtained from the accounting system on a routine basis provide for more accurate analysis of information and, therefore, better management decisions.

2. Annual Audits

As a result of our examination and audit findings, we felt that most were not unusual for a first-time audit. While the Town of Goshen is fortunate to have a number of dedicated individuals who work very hard in managing the Town's affairs, they are not professional accountants and managers. For this reason, financial records and procedures tend to mirror the past, instead of addressing the present and future needs of the Town. We feel that an annual audit is one way for Town management to monitor its accounting and financial reporting needs and to determine what may be cost effective measures for satisfying them. In addition to affording Town management, the public and grantor agencies certain assurances as to the fairness of the financial statements, we view the annual audit as a critical element in the system of internal accounting control. Besides the annual monitoring of financial records and procedures, it provides an ongoing opportunity to have a professional accountant at the Town's disposal for consultation during the year.

For these reasons, we recommend that the Town consider a policy of providing for an annual professional audit of its records.

In closing, we would like to thank the administration and staff for their courtesy and assistance extended to us during the course of our examination. If, after you have had an opportunity to review our comments and recommendations, you have any questions or need assistance in modifying or implementing any procedures, we would be happy to meet with you at your convenience to discuss them.

Very truly yours,

Carri-Blodzik-Sanderson

TOWN OF GOSHEN, NEW HAMPSHIRE

PURPOSE AND LIMITATIONS OF REVIEW

The purpose of our study and evaluation was to determine the nature, timing and extent of the auditing procedures necessary for expressing an opinion on the Town's financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole.

The management of the Town of Goshen is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements, in accordance with generally accepted accounting principles.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions, or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation made for the limited purpose described in the first paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of internal accounting control of the Town of Goshen taken as whole. However, our study and evaluation disclosed conditions that we believe result in more than a relatively low risk that errors or irregularities in amounts that would be material in relation to the financial statements of the Town of Goshen may occur and not be detected within a timely period.

These conditions are described in the preceding report and were considered in determining the nature, timing and extent of the audit tests to be applied in our examination of the 1985 financial statements. This report does not affect our report on these financial statements dated May 10, 1986.

The preceding report is intended solely for the use of management and should not be used for any other purpose.

Carri • Plodzick • Sanderson
accountants & auditors

A. Bruce Carri, C P A
Stephen D. Plodzick, P A
Robert E. Sanderson, P A

193 North Main Street
Concord, New Hampshire 03301
Telephone: 603-225-6996

To the Members of
the Board of Selectmen
Town of Goshen
Goshen, New Hampshire

We have examined all of the Town's funds cash accounts and cash balances maintained by Robert Dumont, Town Treasurer for the period January 1, 1986 through March 11, 1986 as indicated by the attached Exhibits A and B.

Our examination was made in accordance with generally accepted auditing standards applicable to cash transactions and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the summary statements of fund cash receipts, expenditures and cash balances of the Town of Goshen present fairly the information contained therein for the period then ended, on a basis consistent with that of the preceding year.

March 15, 1986

Carri - Plodzick - Sanderson

EXHIBIT A
TOWN OF GOSHEN
General Fund
Robert Dumont - Treasurer
Statement of Cash Receipts, Expenditures and Cash Balance
Period January 1, 1986 Through March 11, 1986

	<u>Total</u>	<u>Now Account</u>	<u>Money Market Account</u>	<u>Reappraisal Certificate of Deposit</u>	<u>Yield Tax Escrow Account</u>
<u>Cash Balance - January 1, 1986</u>	\$113,093.64	\$ 84,284.83	\$ 9,906.50	\$16,009.17	\$2,893.14
<u>Receipts During Period</u>	138,786.52	138,109.02	154.75		522.75
<u>Expenditures During Period</u>	(188,377.45)	(188,377.45)	-0-		
<u>Undeposited Receipts</u>	(1,183.18)	(1,183.18)	-0-		
<u>Cash Balance - March 11, 1986</u>	\$ 62,319.53	\$ 32,833.22	\$10,061.25	\$16,009.17	\$3,415.89

EXHIBIT B
TOWN OF GOSHEN
Federal Revenue Sharing Fund
Summary Statement of Cash Account and Cash Balance
Period January 1, 1986 Through March 11, 1986

<u>Cash Balance - January 1, 1986</u>	\$1,121.55
<u>Receipts During Period</u>	<u>1,198.85</u>
<u>Expenditures During Period</u>	<u>-0-</u>
<u>Cash Balance - March 11, 1986</u>	<u>\$2,320.40</u>

